

THE LAW SOCIETY OF ALBERTA
IN THE MATTER OF THE *LEGAL PROFESSION ACT*
AND
IN THE MATTER OF A HEARING REGARDING
THE CONDUCT OF KAMAL MAHMUDI-AZER,
A MEMBER OF THE LAW SOCIETY OF ALBERTA

Hearing Committee:

Donald R. Cranston, Q.C., Chairperson
Hugh Somerville, Q.C., Committee Member (Bencher)
Amal Umar, Committee Member (Lay Bencher)

Counsel Appearances:

Nicholas Maggisano for the Law Society of Alberta (LSA)
L.J. Thornborough, Q.C., for Kamal Mahmudi-Azer

Hearing Date:

December 14, 2015

Hearing Location:

Law Society of Alberta at 500, 919 – 11th Avenue SW, Calgary, Alberta

HEARING COMMITTEE DECISION

Jurisdiction and Preliminary Matters

1. The jurisdiction of the Hearing Committee was established through Exhibits 1 through 4. Both counsel for the Law Society of Alberta and the Member agreed that the Hearing Committee had jurisdiction to hear and decide this matter. The Hearing Committee determined that it did have jurisdiction.

2. Counsel for both the Law Society of Alberta and the Member were asked if there were any objections to any member of the Hearing Committee, and no objections were made.
3. Pursuant to the Rules of the Law Society of Alberta, certain individuals were served with a Private Hearing Application Notice. Counsel for the Law Society advised that none of the notice recipients asked the matter be heard in private. Counsel for the Law Society and the Member agreed that the hearing should be held in public. Accordingly, the oral hearing proceeded in public.

Citations

4. Kamal Mahmudi-Azer is subject to conduct proceedings under the *Legal Profession Act*. The original 13 citations were amended, with consent, at the hearing to the following four citations:
 1. It is alleged that he failed to reply promptly and completely to communications from the Law Society of Alberta and co-operate with the Law Society of Alberta and that such conduct is deserving of sanction;
 2. It is alleged that he failed to provide reasonable notice of withdrawal and to take all reasonable steps to facilitate orderly transfer of a client matter on withdrawal and that such conduct is serving of sanction;
 3. It is alleged that he failed to provide an accounting of funds received and disbursed and that such conduct is deserving of sanction; and
 4. It is alleged that the Member failed to comply with the accounting rules of the Law Society of Alberta and that such conduct is deserving of sanction.
5. The Hearing Committee received and accepted a Statement of Admitted Facts and Admission of Guilt, and a Joint Submission on Sanction. The Member was present throughout the hearing and was represented by counsel. At the conclusion of the hearing, the Hearing Committee delivered its decision, accepting the admission of guilt and subsequently the Joint Submission on Sanction. This written decision follows from that proceeding.

Exhibits

6. The Hearing Committee received and entered into the record Exhibits 1 through 89.

Findings of Fact

7. The parties tendered to the Hearing Committee a Statement of Admitted Facts and Admission of Guilt. As noted in that statement, there had been 13 citations. Through the process of discussion between counsel for the LSA and counsel for the Member, an agreement was reached that the conduct described in the Statement of Admitted Facts and Admission of Guilt was deserving of sanction, being incompatible with the best interests of the public and tending to harm the standing of the legal profession generally.

It was agreed that the admission of guilt would relate to the four amended citations described above.

8. We note, briefly, that the new citation 1 is an amalgam of the earlier citations 1 and 10, citation 2 is an amalgam of the earlier citations 4 and 5, the new citation 3 is the old citation 6, and the new citation 4 is in substance an amalgam of the old citations 9, 12 and 13. The Law Society called no evidence on the other original citations and invited the Hearing Committee to dismiss those citations. As there was no evidence to support those citations, they are dismissed.
9. The Statement of Admitted Facts and Admission of Guilt is appended as **Appendix "A"**.
10. Section 60 of the *Legal Profession Act* requires that an admission of guilt be accepted by a Hearing Committee appointed to hear the matter before it is acted upon. If accepted, each admission of guilt in respect of conduct is deemed to be a finding of the Hearing Committee that the conduct is deserving of sanction.
11. Deference should be given to the judgment of the LSA and its counsel, and in turn the agreement of the Member with the assistance of his counsel, in supporting an admission of guilt which will result in some citations being dismissed. Joint submissions should not be lightly disregarded, and should be accepted unless unfit or unreasonable, contrary to the public interest, or if there are good and cogent reasons for rejecting them.
12. Here, it was apparent to the Hearing Committee that the LSA's counsel and the Member's counsel were diligent in their review of this matter and in reaching the agreed Statement of Admitted Facts and Admission of Guilt. We accept the admission of guilt pursuant to section 60 of the *Legal Profession Act*, and conclude the conduct is deserving of sanction.

Sanction Submission

13. A Joint Submission on Sanction was provided to us. Section 72(1) of the *Legal Profession Act* gives the Hearing Committee three choices: to order disbarment, to order a suspension, or to order a reprimand. Section 72(2)(a) permits the Hearing Committee, in addition, to order conditions imposed on a member's suspension or on a member's practice.
14. We note the Member has no prior discipline history. We have carefully considered the evidence before us, and we conclude that the Joint Submission on Sanction is appropriate. As noted above, joint submissions on penalty should receive deference because it is in the public interest to foster agreements, thereby encouraging a member of the Law Society to accept responsibility and save the time, effort and expense associated with a contested hearing. As with an admission of guilt, a Hearing Committee should give serious consideration to a joint sentencing submission, should not lightly disregard it, and should accept it unless it is unfit or unreasonable, contrary to the public interest, or there are otherwise good and cogent reasons for rejecting it.

15. The Hearing Committee has concluded that the Joint Submission on Sanction, described below, is within the reasonable range of sanctions, and is in keeping with the best interests of the public.
16. We also note and accept the Member's Undertaking (exhibit 86) that he will pay to the complainant \$3,000.00 on or before June 14, 2016.

Decision

17. It is the decision of the Hearing Committee that the following sanctions apply:
 1. The Member is suspended for four months, starting December 14, 2015;
 2. The Member is referred to practice review, to start on his reinstatement;
 3. The following conditions are imposed:
 - (a) The Member shall provide the following outstanding reports in relation to the Azer Law Firm to the Trust Safety Department of the Law Society on or before June 14, 2016;

Form	Year	Due Date
Self-Report	2011	October 31, 2011
Accountant's Report	2011	January 31, 2012
Accountant's Report	2012	January 31, 2013
 - (b) The Member shall cooperate with the Practice Review Committee, and follow any recommendations of, and give any undertakings requested by, the Practice Review Committee;
 - (c) The Member shall be restricted to working in an employed capacity;
 - (d) The Member shall not operate a trust account or be responsible for trust accounting;
 - (e) Conditions (c) and (d) shall apply until such time as the Practice Review Committee directs otherwise;
 4. The Member shall pay costs set in the amount of \$3,000.00, payable within one year of reinstatement.
18. The Hearing Committee directs that the transcript of proceedings and the exhibits filed in the proceedings shall be redacted to protect confidentiality and solicitor-client privilege prior to any publication or public access.

Dated at the City of Calgary, in the Province of Alberta, this 22nd day of March, 2016.

Donald R. Cranston, Q.C., (Chairperson)

Hugh Somerville, Q.C.

Amal Umar

APPENDIX “A”

IN THE MATTER OF THE LEGAL PROFESSION ACT

AND

IN THE MATTER OF A HEARING INTO THE CONDUCT

OF KAMAL MAHMUDI-AZER,

A MEMBER OF THE LAW SOCIETY OF ALBERTA

STATEMENT OF ADMITTED FACTS AND ADMISSION OF GUILT

INTRODUCTION

1. Kamal Mahmudi-Azer (“M-Azer”) was admitted to the Law Society of Alberta (“LSA”) on January 14, 2005.
2. He had a general law practice in Calgary, Alberta. On January 15, 2013 he was suspended for non-payment of fees and on February 6, 2013 he was reinstated to inactive status.

AB COMPLAINT

3. AB retained M-Azer in April 2011 to obtain a divorce from his wife, providing him with a \$3,000 retainer. At the time M-Azer operated a sole practice under the name Azer Law Firm. M-Azer worked on AB’s file and transferred the \$3,000 retainer from his trust account for his fees and disbursements, but at no point provided AB with any invoices or accounting.
4. On May 1, 2012 M-Azer started working at the Ho MacNeil law firm. AB claimed that he provided M-Azer with an additional \$3,000 retainer in June 2012, which M-Azer denies.
5. On December 22, 2012 M-Azer advised AB that he was he will be leaving his firm. On January 14, 2013 a Notice of Withdrawal is filed and on or around January 14, 2013 M-Azer sent AB a letter advising that he was ceasing to act as his lawyer [EX 11]. AB filed a complaint with the LSA on February 5, 2013.

LSA COMPLAINT

6. M-Azer operated Azer Law Firm from October 1, 2009 to January 15, 2013, however did not provide the Azer Law Firm Self-Report or Accountant’s Report required by the LSA’s accounting rules for the years 2011 and 2012. On June 5, 2015 M-Azer provided the 2012 Azer Law Firm Self-Report which was due October 31, 2012.
7. M-Azer did not cooperate with the LSA’s Trust Safety department, which was seeking the outstanding accounting, or the LSA’s Conduct department, which was seeking a response to the LSA’s complaint related to the outstanding accounting.

8. On December 17, 2014 the following citations were directed to a hearing by a Conduct Committee Panel:

AB Complaint

1. It is alleged that Mr. Mahmudi-Azer failed to reply promptly and completely to communications from the Law Society and that such conduct is deserving of sanction;
2. It is alleged that Mr. Mahmudi-Azer failed to communicate with his client in a timely and effective manner and that such conduct is deserving of sanction;
3. It is alleged that Mr. Mahmudi-Azer failed to provide competent, timely and conscientious service to his client and that such conduct is deserving of sanction;
4. It is alleged that Mr. Mahmudi-Azer failed to provide reasonable notice of withdrawal and that such conduct is deserving of sanction;
5. It is alleged that Mr. Mahmudi-Azer failed to take all reasonable steps to facilitate orderly transfer of client matter on withdrawal and that such conduct is deserving of sanction;
6. It is alleged that Mr. Mahmudi-Azer failed to provide an accounting for funds received and disbursed and thereby breached the *Code* and that such conduct is deserving of sanction;
7. It is alleged that Mr. Mahmudi-Azer failed to deposit retainer funds into a trust account as required by the *Rules* and that such conduct is conduct deserving of sanction;
8. It is alleged that Mr. Mahmudi-Azer misappropriated client funds contrary to the *Rules* of the Law Society and that such conduct is conduct deserving of sanction.

9. On April 15, 2015 the following citations were directed to a hearing by a Conduct Committee Panel:

LSA Complaint

9. It is alleged that Mr. Mahmudi-Azer failed to comply with reporting requirements in accordance with Rule 119.30 of the *Rules of the Law Society* and that such conduct is deserving of sanction; and

10. It is alleged that Mr. Mahmudi-Azer failed to cooperate with the Law Society and that such conduct is deserving of sanction.

10. On June 19, 2015 M-Azer was provided notice of the LSA's intention to add the following citations to his hearing:

Additional Citations

11. It is alleged that Mr. Mahmudi-Azer failed to ensure there were sufficient funds in his trust account to meet obligations or cover withdrawals as required by the *Rules* and that such conduct is conduct deserving of sanction;

12. It is alleged that Mr. Mahmudi-Azer failed to report a trust shortage to the Law Society of Alberta as required by the *Rules* and that such conduct is conduct deserving of sanction; and

13. It is alleged that Mr. Mahmudi-Azer failed to follow Rule 119.21(3) of the *Rules* and that such conduct is conduct deserving of sanction.

TIMELINE

11. The following is a general timeline of these matters:

October 1, 2009	M-Azer starts practicing under the name Azer Law Firm
April, 2011	M-Azer retained by AB, who provides \$3,000 retainer
April 29, 2011	M-Azer deposits \$3,000 retainer into Azer Law Firm trust account [EX 71]
August 10, 2011	M-Azer files Statement of Claim on behalf of AB, with \$210 filing fee disbursed from Azer Law Firm trust account [EX 72/77]
August 23, 2011	M-Azer transfers \$1,290 of AB's retainer from Azer Law Firm's trust account to its general account [EX 73/77]
October 4, 2011	M-Azer becomes Responsible Lawyer of Azer Law Firm
October 21, 2011	M-Azer transfers \$1,500, the balance of AB's retainer, from Azer Law Firm's trust account to its general account [EX 74]
May 1, 2012	M-Azer starts working at Ho MacNeil [EX 7]
June, 2012	AB claimed that he provided M-Azer with additional \$3,000 retainer, which M-Azer denies

October 1, 2012	LSA Trust Safety requests proof of closure of Azer Law Firm trust account and outstanding accounting [EX 8]
October 11, 2012	M-Azer provides some documentation to LSA Trust Safety in relation to closure of trust account [EX 10]
Dec 22, 2012	M-Azer tells AB that he will be leaving his firm
January 11, 2013	M-Azer applies to become inactive member of LSA [EX 12]
January 14, 2013	M-Azer files a Notice of Withdrawal as AB's lawyer [EX 11]
January 14, 2013	LSA Membership requests confirmation of trust account closure [EX 13]
January 15, 2013	M-Azer suspended for non-payment of fees [EX 14]
January 15, 2013	M-Azer left country to work overseas to work for the United Nations High Commission for Refugees ("UNHCR")
January 23, 2013	LSA Trust Safety requests confirmation of trust account closure and outstanding accounting [EX 17/18]
January 28, 2013	LSA Membership requests confirmation of trust account closure [EX 21]
January 29, 2013	M-Azer applies for re-instatement, advising that he is taking a position with the UN High Commission for Refugees overseas in Thailand, and appointing LF as his representative in Alberta [EX 19/20]
February 5, 2013	AB files complaint with LSA
February 6, 2013	M-Azer is reinstated to inactive status [EX 25]
Feb 25, 2013	M-Azer pays LSA fees in response to an invoice sent to him by the LSA at his Calgary address on February 11, 2013. M-Azer was required to be a member of the Law Society in order to perform his work at the UNHCR and being an inactive member satisfies this requirement.
March 1, 2013	LSA Conduct sends M-Azer a letter requesting his response to AB's complaint by March 29, 2013.
May 21, 2013	LSA Trust Safety requests outstanding accounting [EX 34]
May 28, 2013	LSA Trust Safety requests outstanding accounting [EX 34]
June 6, 2013	LSA Conduct sends M-Azer a s.53 letter in relation to AB's complaint [EX 29/30]

June 11, 2013	LF signs for registered mail delivery of s.53 letter [EX 31]
June 13, 2013	LSA Trust Safety requests outstanding accounting [EX 34]
June 14, 2013	LSA Trust Safety consents to wait for outstanding accounting for a month until M-Azer's return to Alberta [EX 34]
August 8, 2013	LSA Trust Safety follows up with LF, who states M-Azer has not returned to Alberta yet [EX 34]
Sep 12, 2013	LSA Trust Safety follows up with LF, who states M-Azer has not returned to Alberta yet [EX 34]
Nov 29, 2013	LSA Trust Safety follows up with LF, who states M-Azer has not returned to Alberta yet and sends email to M-Azer requesting outstanding accounting [EX 35/36]
July 2, 2013	Without a response, the LSA Conduct sends M-Azer a second letter in relation to AB's complaint [EX 32/33]
March 25, 2014	M-Azer pays LSA fees in response to an invoice sent to him by the LSA at his Calgary address on February 10, 2014 [EX 37].
October 27, 2014	LSA Conduct sends M-Azer s.53 letter in relation to LSA's complaint [EX 38/39]
October 27, 2014	AB's complaint referred to Conduct Committee Panel [EX 40]
Oct 30, 2014	LSA Trust Safety follows up with M-Azer in relation to outstanding accounting, leaving message on his phone [EX 35]
Nov 3, 2014	LSA Trust Safety emails M-Azer a final time in relation to outstanding accounting [EX 42]
Dec 5, 2014	Without a response, LSA Conduct sends M-Azer a second letter in relation to the LSA's complaint [EX 43/44]
Dec 10, 2014	M-Azer apologizes for his delay in relation to the LSA's complaint and inquires as to how he can assist in resolving the matter [EX 45]
Dec 11, 2014	LSA Conduct requests M-Azer's response to the LSA complaint [EX 45]
Dec 30, 2014	LSA Conduct requests M-Azer's response to the LSA complaint and outstanding accounting [EX 47/48]
Jan 15, 2015	M-Azer advises LSA Conduct that he will be providing accounting [EX 49]

Jan 16, 2015	LSA Conduct requests M-Azer's response to the LSA complaint [EX 49]
March 13, 2015	M-Azer pays LSA fees in response to an invoice sent to him by the LSA at his Calgary address on February 10, 2015.
April 8, 2015	LSA's complaint referred to Conduct Committee Panel [EX 51]
April 11, 2015	M-Azer contacts LSA Conduct, apologizing for his delay and advising that he will contact the LSA in relation to any outstanding matter when he returns to the country [EX 53]
June 5, 2015	M-Azer provides the 2012 Azer Law Firm Self-Report to the LSA, which had been due October 31, 2012.

FAILURE TO RESPOND AND COOPERATE WITH THE LSA

12. LSA Conduct emailed M-Azer a letter on March 1, 2013 requesting his response to AB's complaint by March 29, 2013. M-Azer did not respond.
13. LSA Conduct wrote to M-Azer on June 6, 2013 requesting that he respond to AB's complaint and provide AB's client file and relevant accounting records within 14 days. This letter was emailed to him and sent by registered mail [EX 29/30]. LF signed for the registered letter on June 11, 2013 [EX 31]. M-Azer did not respond to this correspondence.
14. LSA Conduct wrote again to M-Azer on July 2, 2013 seeking his immediate response to AB's complaint. This letter was emailed to him and sent to his Calgary mailing address [EX 32/33]. M-Azer did not respond to this correspondence.
15. To date M-Azer has provided no response to AB's complaint.
16. The LSA has requested the outstanding accounting from M-Azer on the following occasions:

October 1, 2012	LSA Trust Safety requests proof of closure of Azer Law Firm trust account and outstanding accounting [EX 8]. M-Azer provides some documentation to LSA Trust Safety in relation to closure of trust account [EX 10] but does not address outstanding accounting.
January 23, 2013	LSA Trust Safety requests confirmation of trust account closure and outstanding accounting [EX 17/18]. M-Azer did not respond.
May 21, 2013	LSA Trust Safety requests outstanding accounting. Neither M-Azer nor LF responds [EX 34].
May 28, 2013	LSA Trust Safety requests outstanding accounting. LF advises that she has been unable to reach M-Azer [EX 34].

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| June 13, 2013 | LSA Trust Safety requests outstanding accounting. LF advises that M-Azer's files are in storage but asks that the matter be delayed for a month until M-Azer returns to Alberta [EX 34]. |
| June 14, 2013 | LSA Trust Safety consents to wait for outstanding accounting for a month until M-Azer's return to Alberta [EX 34]. |
| August 8, 2013 | LSA Trust Safety follows up with LF, who states M-Azer has not returned to Alberta yet [EX 34] |
| Sep 12, 2013 | LSA Trust Safety follows up with LF, who states M-Azer has not returned to Alberta yet [EX 34] |
| Nov 29, 2013 | LSA Trust Safety follows up with LF, who states M-Azer has not returned to Alberta yet and sends email to M-Azer requesting outstanding accounting [EX 35/36] |
| Oct 30, 2014 | LSA Trust Safety follows up with M-Azer in relation to outstanding accounting, leaving message on his phone [EX 35]. M-Azer does not respond. |
| Nov 3, 2014 | LSA Trust Safety emails M-Azer a final time in relation to outstanding accounting [EX 42]. M-Azer does not respond. |
| Dec 30, 2014 | LSA Conduct requests outstanding accounting [EX 47/48] |
17. To date M-Azer has not provided the outstanding accounting requested by LSA Trust Safety, other than the 2012 Self-Report due October 31, 2012 which he provided on June 5, 2015.
 18. M-Azer has also failed to respond promptly and completely to the LSA complaint in relation to his failure comply with reporting requirements.
 19. LSA Conduct wrote to M-Azer on October 27, 2014 requesting that he respond to the LSA's complaint within 14 days. This letter was emailed to him and sent by mail to his Calgary mailing address [EX 38/39]. M-Azer did not respond to this correspondence.
 20. LSA Conduct wrote again to M-Azer on December 5, 2014 seeking his response to the complaint by December 19, 2014. This letter was emailed to him and sent to his Calgary mailing address [EX 43/44].
 21. Subsequently emails are exchanged between LSA Conduct and M-Azer but at no point did M-Azer provide a substantive response to the LSA complaint, and he has not done so to date.

FAILURE TO PROVIDE REASONABLE NOTICE OF WITHDRAWAL AND TO FACILITATE TRANSFER OF A CLIENT FILE

22. M-Azer ceased to act for AB because he was moving overseas to work for the UNHCR.

23. On December 22, 2012 M-Azer orally advised AB that he was going to be leaving his firm.
24. On or around January 14, 2013 M-Azer sent AB a letter confirming his withdrawal as his counsel [EX 11]. It included a filed Notice of Withdrawal of Lawyer of Record, but no Affidavit of Service of the Notice of Withdrawal was ever filed. In the letter M-Azer did not advise AB of the status of his matter, including the status of any court proceedings and the identification of key deadlines.
25. In the letter confirming his withdrawal M-Azer advised AB that he could pick up his file at Ho MacNeil's office. It is unclear whether AB's file was at Ho MacNeil, no arrangements had been made to deal with AB's matter, and by January 15, 2013 M-Azer had left the country. As a result AB was left on his own to retain a new lawyer without any assistance or cooperation from M-Azer.

FAILURE TO PROVIDE AN ACCOUNTING

26. AB provided M-Azer with a \$3,000 retainer in April, 2011, which was deposited into the Azer Law Firm trust account on April 29, 2011. AB claimed that he provided M-Azer with an additional \$3,000 retainer in June 2012, which M-Azer denies.
27. M-Azer worked on AB's file and transferred the \$3,000 retainer from his trust account for his fees and disbursements, as follows:

August 10, 2011	M-Azer files Statement of Claim on behalf of AB, with \$210 filing fee disbursed from Azer Law Firm trust account [EX 72/77]
August 23, 2011	M-Azer transfers \$1,290 of AB's retainer from Azer Law Firm's trust account to its general account [EX 73/77]
October 21, 2011	M-Azer transfers \$1,500, the balance of AB's retainer, from Azer Law Firm's trust account to its general account [EX 74]
28. In his final letter to AB, M-Azer stated that he would provide the records of his invoices to AB on request within three months [EX 11]. To date M-Azer has not provided any invoices or accounting to AB.

FAILURE TO COMPLY WITH ACCOUNTING RULES

29. To date, M-Azer has failed to provide the following documents to LSA Trust Safety required by Rule 119.30 of the Rules of the Law Society in relation to the Azer Law Firm trust account:

Form	Year	Due Date
Self-Report	2011	October 31, 2011
Accountant's Report	2011	January 31, 2012
Accountant's Report	2012	January 31, 2013

30. On June 5, 2015 M-Azer provided the 2012 Self-Report due October 31, 2012 to LSA Trust Safety.

31. M-Azer withdrew funds from the Azer Law Firm trust account without providing a billing to AB concurrently with the withdrawal as required by Rule 119.21(4).
32. From its opening on September, 2009 to July 2011 funds were withdrawn from the Azer Law Firm trust account for statement preparation fees, service charges, a returned cheque fee and overdraft interest, none of which are permitted ways to withdraw funds from a trust account pursuant to Rule 119.21(3).
33. On January 31, 2011 and February 28, 2011 there were bank overdrafts in the Azer Law Firm trust account. As a result M-Azer failed to ensure there were sufficient funds in his trust account to meet obligations or cover withdrawals as required by Rule 119.21(2) and Rule 119.24(1).

CONCLUSION

34. M-Azer admits as fact the statements contained within this Statement of Admitted Facts for the purposes of these proceedings. M-Azer admits that all correspondence sent to or by him was received or sent by him on or about the dates indicated, unless stated otherwise.
35. M-Azer admits that his conduct set out herein was conduct deserving of sanction, being incompatible with the best interests of the public and tending to harm the standing of the legal profession generally. He further admits guilt to the following amended citations:
 1. It is alleged that Mr. Mahmudi-Azer failed to reply promptly and completely to communications from the Law Society of Alberta and cooperate with the Law Society of Alberta and that such conduct is deserving of sanction;
 2. It is alleged that Mr. Mahmudi-Azer failed to provide reasonable notice of withdrawal and to take all reasonable steps to facilitate orderly transfer of a client matter on withdrawal and that such conduct is deserving of sanction;
 3. It is alleged that Mr. Mahmudi-Azer failed to provide an accounting for funds received and disbursed and that such conduct is deserving of sanction; and
 4. It is alleged that Mr. Mahmudi-Azer failed to comply with the accounting rules of the Law Society of Alberta and that such conduct is deserving of sanction.

ALL OF THESE FACTS ARE ADMITTED THIS 14 DAY OF DECEMBER, 2015.

"Kamal Mahmudi-Azer"

KAMAL MAHMUDI-AZER