

**IN THE MATTER OF PART 3 OF THE
LEGAL PROFESSION ACT, RSA 2000, c. L-8**

AND

**IN THE MATTER OF A HEARING REGARDING
THE CONDUCT OF MANRAJ TIWANA
A STUDENT-AT-LAW OF THE LAW SOCIETY OF ALBERTA**

Hearing Committee

Nicole Stewart – Chair and Benchers
Timothy Ford – Public Adjudicator
Sanjiv Parmar, KC – Former Benchers

Appearances

Shanna Hunka – Counsel for the Law Society of Alberta (LSA)
Mona Duckett, KC – Counsel for Manraj Tiwana

Hearing Date

April 1, 2025

Hearing Location

Virtual Hearing

HEARING COMMITTEE REPORT

Overview

1. The following citations were directed to hearing by the Conduct Committee Panel on March 21, 2024:
 - 1) It is alleged Manraj Tiwana was dishonest with clients by providing legal services without disclosing to them he was not acting under the supervision of his Principal and that such conduct is deserving of sanction.
 - 2) It is alleged Manraj Tiwana was dishonest with his Principal by accepting and representing clients without her knowledge and that such conduct is deserving of sanction.
 - 3) It is alleged Manraj Tiwana wrongfully converted monies from his firm by depositing fees and retainers to his personal bank account without advising his Principal and that such conduct is deserving of sanction.
 - 4) It is alleged Manraj Tiwana engaged in the Unauthorized Practice of Law and that such conduct is deserving of sanction.

- 5) It is alleged Manraj Tiwana failed to comply with the Trust Accounting and Client Identification and Verification Rules set out in Part 5 of the Rules of the Law Society of Alberta and that such conduct is deserving of sanction.
 - 6) It is alleged Manraj Tiwana was dishonest with a client by forging an invoice to make it seem like he was authorized to practice law and that such conduct is deserving of sanction.
 - 7) It is alleged Manraj Tiwana was dishonest with the Law Society of Alberta and that such conduct is deserving of sanction.
2. Mr. Tiwana was a student-at-law practicing under the supervision of his principal, RS. Concurrently, he maintained an undisclosed second practice, wherein funds were deposited into his personal account for providing legal services to additional clients without authorization. While Mr. Tiwana did eventually participate in the LSA's investigation, he was initially dishonest regarding the payment and receipt of fees for these clients, and the existence of this particular personal bank account.
 3. On April 1, 2025, the Hearing Committee (Committee) convened a hearing into the conduct of Mr. Tiwana, based on the above citations.
 4. After reviewing all of the evidence and exhibits, and hearing the submissions of the LSA and the representations made by Mona Duckett, K.C. on behalf of Mr. Tiwana, for the reasons set out below, the Committee found Mr. Tiwana guilty of conduct deserving sanction on citations 1, 2, 3, 4, 5 and 7, and not guilty on citation 6, pursuant to section 71 of the *Legal Profession Act (Act)*.
 5. The Committee also found that, based on the facts of this case and in accepting the joint submission on sanction presented by both parties, that the appropriate sanction was a 20-month suspension. In accordance with section 72 of the *Act*, the Committee ordered Mr. Tiwana to be suspended for a period of 20 months, beginning on April 15, 2025.
 6. In addition, pursuant to section 72(2) of the *Act*, the Committee ordered costs in the amount of \$18,000.00 to be paid within 18 months, becoming payable by October 1, 2026.

Preliminary Matters

7. There were no objections to the constitution of the Committee or its jurisdiction, and a private hearing was not requested, so a public hearing into Mr. Tiwana's conduct proceeded. There were no preliminary motions at issue.

Agreed Statement of Facts/Background

8. Mr. Tiwana and the LSA entered into a Statement of Admitted Facts, Exhibits and Admission of Guilt (Agreed Statement) with respect to the conduct and citations.
9. At the time of the allegations, Mr. Tiwana was a student-at-law who was practicing under the supervision of his principal RS. In addition to his normal practice as a student at the firm, it was alleged that Mr. Tiwana was carrying out an additional practice in secret, without the clients or his principal being aware. Mr. Tiwana had previously worked at another firm as a legal assistant and then became a student-at-law in April of 2021 at RS's firm. Initially the LSA conducted an investigation into the unauthorized provision of legal services by Mr. Tiwana, where he admitted that he was providing unauthorized legal advice and services to clients for free. A second investigation ensued after the LSA learned that Mr. Tiwana did in fact receive money in a separate personal bank account for the unauthorized legal services.

Citation 1

10. Mr. Tiwana agreed and admitted that RS had decided not to provide legal services to two clients, but that Mr. Tiwana later took money from those clients and provided legal services to those clients when he was unauthorized to do so. Mr. Tiwana admitted he was not honest with the clients about his lack of supervision from RS on these files.

Citation 2

11. Mr. Tiwana admitted that with respect to this citation, in providing legal services to those clients, he did so without RS's knowledge.

Citation 3

12. Mr. Tiwana admitted that he wrongfully converted money from his firm by putting the unauthorized funds into his personal bank account without advising RS. He admitted this conduct after the second investigation.

Citation 4

13. Mr. Tiwana admitted that he provided unauthorized legal services – as described above – to approximately nine to ten clients. This is an estimation given the cross-over with his time as a legal assistant, as the LSA did not have jurisdiction over Mr. Tiwana's actions as a legal assistant.

Citation 5

14. Mr. Tiwana agreed that this citation is related to citation 3, in that Mr. Tiwana deposited the money received from clients into his personal bank account. Mr. Tiwana admitted that he violated ten separate trust accounting and client identification and verification rules, as set out in the Agreed Statement of Facts. These ten violations were combined and globally captured by this citation.

Citation 6

15. Both Mr. Tiwana and the LSA agreed that this citation was not admitted. The allegation was whether Mr. Tiwana was deleting information off invoices so that it appeared to be his invoice instead of RS's. The LSA agreed that there were difficulties in proving this allegation and thus did not seek a finding of guilt here.

Citation 7

16. Mr. Tiwana agreed on the following facts in relation to this citation. During the first investigation, Mr. Tiwana was required to provide information regarding his bank accounts, and he did not disclose that he had an additional personal bank account where the legal fees for the unauthorized services were being deposited. It was not until he was advised that the investigators were planning to attend RBC directly to obtain his banking information that he admitted to this particular bank account. During this second investigation, it was discovered the extent to which Mr. Tiwana was providing and charging for unauthorized legal services. In addition to the existence of the bank account, which was not disclosed, dishonesty lies in the fact that the provision of legal services was greater than previously understood by the LSA and admitted by Mr. Tiwana, as well as the fact that he was paid at all, as previously he disclosed it was on a pro bono basis.

Analysis and Decision on Conduct

17. Pursuant to section 60 of the *Act* and section 47 of the LSA Pre-Hearing and Hearing Guideline (Guideline), before accepting an admission of guilt, a hearing committee may consider whether:
 - a) The admission was made voluntarily and free of undue coercion;
 - b) The student-at-law has unequivocally admitted guilt to the essential elements of the citations;
 - c) The student-at-law understands the nature and consequences of the admission;and

- d) The student-at-law understands that the hearing committee is not bound by any submission advanced jointly by the student-at-law and the LSA.
18. Mr. Tiwana admitted as facts the statements in the Agreed Statement and he unequivocally admitted guilt to six of the seven citations. He has had able counsel guiding him and representing him through the process and it is confirmed that he signed the Agreed Statement freely, voluntarily.
19. The Committee considered the above and found the Agreed Statement to be in an acceptable form pursuant to section 60 of the *Act*. Accordingly, the Committee found Mr. Tiwana guilty of conduct deserving of sanction on citations 1, 2, 3, 4, 5 and 7 and not guilty on citation 6.

Submissions of Parties on Sanction

LSA Submissions

20. Counsel for the LSA began by acknowledging that Mr. Tiwana had no disciplinary record with the LSA, and that Mr. Tiwana provided a thorough and sincere apology. The LSA presented the joint submission on sanctions and argued as to why a 20-month suspension was appropriate.
21. In addition to considering the lack of record and heartfelt apology, the LSA argued that a 20-month suspension is on the higher end of the suspension scale, but that the conduct was also on the higher end of seriousness. It was said that Mr. Tiwana's conduct was very close to the line of disbarment, but given his apology, admissions, cooperation, and hope for rehabilitation, the LSA wanted Mr. Tiwana to have another opportunity to return to the practice of law.
22. The LSA argued that the proposed sanction is in line with the relevant precedents. In particular, the LSA highlighted the case of *Law Society of Alberta v. Ihensekhien-Eraga*, 2019 ABLIS 16, where the student-at-law repeatedly lied to the LSA and only admitted her actions when confronted with irrefutable proof. In *Eraga*, the student-at-law received a 12-month suspension. The LSA placed Mr. Tiwana's conduct on a higher level of seriousness than the *Eraga* case, given the legal fees involved and associated citations.
23. The LSA also referred to the case of another student-at-law, *Law Society of Alberta v. Sharma* 2020 ABLIS 1; *Law Society of Alberta v. Sharma*, 2021 ABLIS 2 (Appeal) wherein Mr. Sharma lied to both his principal and the LSA. The LSA also distinguished the *Sharma* case from Mr. Tiwana's case based on the more egregious behaviour involved with the trust accounting and legal fees taken from the firm. The LSA did acknowledge that Mr. Tiwana's conduct did not rise to the level of conduct in *Law Society of Alberta v. Liakopoulos*, 2021 ABLIS 22 or *Law Society of Alberta v. Beaver*, 2017 ABLIS 3.

24. Finally, the LSA differentiated Mr. Tiwana's case from those which only involved "unauthorized practice" (often warranting a reprimand or short suspension), as well as from those where the only citation is regarding trust account rules, usually leading to minor suspensions.
25. In conclusion, the LSA submitted that the 20-month suspension was within the range of what is reasonable and would send the proper message to the public and the profession.

Submissions of Mr. Tiwana

26. Counsel for Mr. Tiwana acknowledged his gross errors in judgment, and presented mitigating factors in this case, urging the panel to carefully read his letter of apology which went through his personal circumstances.
27. Counsel for Mr. Tiwana indicated that he is 35 years of age and has a wife and young son. Though not an excuse for his misconduct, Ms. Duckett described significant pressures he was facing both before and during his articles. For instance, his wife was pregnant when he was articling. Further, Mr. Tiwana had personal ties to members of his previous firm and expressed a significant lack of mentorship as a legal assistant, which was the backdrop against which he began articling at RS's firm. There were other significant family pressures that impacted him on a personal level as well as how he dealt with the LSA investigations. Nevertheless, Mr. Tiwana successfully completed CPLED and finished his time articling.
28. Ms. Duckett submitted that as there was no suggestion of a lack of adequate work done for the clients – in other words that there was no provable disservice to the clients – that this case is about dishonesty, a clear aggravating factor here, as opposed to a lack of competence. This is relevant so as to justify a suspension as opposed to disbarment, given his sincere remorse and prospects of rehabilitation, having made mistakes so early on in his legal career.
29. Ms. Duckett argued that Mr. Tiwana will pay for his misconduct given the significant 20-month sentence and costs ordered against him. In arriving at this proposed sanction, Ms. Duckett indicated the importance of his remorse, his guilty plea, his ultimate cooperation with the LSA and the lack of direct harm for the services provided. She also noted the fact that he was unable to work for approximately three years, though he did obtain work in 2024, and that it will be a significant challenge for him to not be able to continue to earn a living in his chosen profession. That said, Mr. Tiwana recognized the need to pay the debt for his misconduct.
30. Ms. Duckett agreed with the LSA that the case law supported the proposed sanction and that the cases of "dishonesty" properly attracted the most serious sanctions. With respect to the "wrongful conversion" cases, Ms. Duckett pointed out that Mr. Tiwana's

case is less serious than those which deal with hundreds of thousands of dollars, thereby warranting disbarment.

31. Overall, counsel for Mr. Tiwana indicated that a 20-month suspension was a significant sentence, a significant deterrent and properly balanced the aggravating and mitigating factors.

Analysis and Decision on Sanction

32. A hearing committee is required to give significant deference to a joint submission and should not depart from a joint submission on sanction unless it would bring the administration of justice into disrepute or is otherwise contrary to the public interest, also referred to as the public interest test set out in *R v. Anthony-Cook*, 2016 SCC 43.
33. The Guideline provides guidance on sanctioning factors. At paragraph 98, it is noted that the prime determinant of the appropriate sanction is the seriousness of the misconduct and that the seriousness of the misconduct may be determined by various factors, some of which include: the degree to which the misconduct constitutes a risk to the public and a risk to the reputation of the legal profession, the harm caused by the misconduct, the number of incidents involved and the length of time involved.
34. The Committee found Mr. Tiwana's conduct to be very serious. He committed unauthorized practice of law and handled payments from his clients in a wrongful manner, including violating trust accounting rules. Most importantly, he was dishonest with clients, his principal and the LSA. He also continued to be dishonest with the LSA through the investigation stage.
35. The Committee recognized Mr. Tiwana's later efforts at taking responsibility for his conduct by admitting guilt to six of the seven citations, entering into the Agreed Statement and proceeding by way of the joint submission on sanction. Proceeding in this manner has avoided a contested hearing, witness inconvenience and costs.
36. Given that a 20-month suspension is as lengthy as it gets short of disbarment, the sanction is at the high-end and just short of a disbarment, and the Committee finds it to be appropriate. Accordingly, the Committee accepted the joint submission on sanction of a 20-month suspension, starting on April 15, 2025.

Costs

37. The parties also made a joint submission with respect to costs.
38. The LSA suggested an amount of \$18,000.00, out of a total costs of \$25,000.00, in order to account for the fact that citation 6 was not proven and the LSA inevitably avoided a difficult hearing with a number of potential witnesses on that allegation. Further, the LSA

submitted that there was some delay of approximately ten months from when Mr. Tiwana issued his apology in May of 2023, until the citations were issued in March of 2024, with some other delay until this sanction hearing in April of 2025. Overall, the LSA indicated that it was important to capture the majority of the investigative costs given the additional investigation required with the initial denials by Mr. Tiwana, coupled with accommodating for the admission of guilt.

39. Ms. Duckett agreed with the LSA that the amount properly reflected a reduction for citation 6 as well as Mr. Tiwana's cooperation.
40. The Committee agreed with the joint submission on costs of \$18,000.00, with 18 months to pay from date of hearing.

Concluding Matters

41. There will be no notice to the Attorney General.
42. A Notice to the Profession was ordered and that Notice was issued on April 14, 2025.
43. The exhibits, other hearing materials, and this report will be available for public inspection, including the provision of copies of exhibits for a reasonable copy fee, except that identifying information in relation to persons other than Mr. Tiwana will be redacted and further redactions will be made to preserve client confidentiality and solicitor-client privilege (Rule 98(3)).

Dated June 11, 2025.

Nicole Stewart

Timothy Ford

Sanjiv Parmar, KC