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 CORNELIUS MAKINS
A MEMBER OF THE LAW SOCIETY OF ALBERTA

Hearing Committee
Cal Johnson, KC – Chair and Former Bencher
Stephanie Dobson, KC – Bencher
Timothy Ford – Public Adjudicator

Appearances
Shane Sackman / Emily Hanberry – Counsel for the Law Society of Alberta (LSA)

Non-Appearances
Cornelius Makins - Member

Hearing Date
July 9, 2026

Hearing Location
Virtual Hearing

HEARING COMMITTEE REPORT

Overview

1. The following citations (Citations) were directed to hearing by the Conduct Committee Panel on October 22, 2024:

    1) It is alleged Cornelius Tobias Makins engaged in the unauthorized practice of law and that such conduct is deserving of sanction.

    2) It is alleged Cornelius Tobias Makins attempted to mislead other lawyers about his practice status and that such conduct is deserving of sanction.

    3) It is alleged Cornelius Tobias Makins failed to serve his client KL in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

    4) It is alleged Cornelius Tobias Makins failed to serve his client KCL in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

    5) It is alleged Cornelius Tobias Makins failed to serve his client BW in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

6) It is alleged Cornelius Tobias Makins failed to serve his client MP in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

7) It is alleged Cornelius Tobias Makins failed to serve his client LE in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

8) It is alleged Cornelius Tobias Makins failed to serve his client RB in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

9) It is alleged Cornelius Tobias Makins failed to serve his client TH in an honest, conscientious, and diligent manner and that such conduct is deserving of sanction.

10) It is alleged Cornelius Tobias Makins failed to comply with the requirements to deal with trust monies as set out in Part 5 of the Rules of the Law Society of Alberta and that such conduct is deserving of sanction.

11) It is alleged Cornelius Tobias Makins misappropriated trust funds and that such conduct is deserving of sanction.

12) It is alleged Cornelius Tobias Makins failed to fulfill undertakings given to the Law Society of Alberta and that such conduct is deserving of sanction.

13) It is alleged Cornelius Tobias Makins failed to promptly respond to and cooperate with the Law Society of Alberta and that such conduct is deserving of sanction.

14) It is alleged Cornelius Tobias Makins failed to be candid with the Law Society of Alberta and that such conduct is deserving of sanction.

2. Mr. Makins was admitted as a member of the LSA on August 26, 1999, and practiced through his professional corporation in Calgary, Alberta. His practice focused on family law matters, including divorce, division of family property, spousal/partner support, parenting, and child support.

3. While suspended, effective July 1, 2021 for administrative non-compliance, Mr. Makins continued to practice law (see Citation 1). When confronted about his suspension, he sought to minimize it as an issue and portrayed it to other counsel as a technical issue that would soon be resolved.

4. Mr. Makins' conduct demonstrated repeated client-service failures, including missed court appearances, failures to file materials, poor or non-existent client and opposing lawyer communication, and delays or failures in returning client materials or issuing refunds (see Citations 3-9).

5. Mr. Makins committed numerous trust accounting breaches, including misappropriation (see Citations 10 and 11).

6. Mr. Makins also breached numerous undertakings to the LSA in relation to the operation of his trust account and its closure. He also missed interviews and hearings with the LSA and made misleading statements to the LSA about his suspension and file activity.

7. On July 9, 2026, the Hearing Committee (Committee) convened a hearing into the conduct of Mr. Makins, based on the Citations.

8. After reviewing all of the evidence and exhibits, and hearing the testimony and arguments of the LSA, for the reasons set out below, the Committee finds Mr. Makins guilty of conduct deserving sanction on each of the 14 Citations, pursuant to section 71 of the *Legal Profession Act* (*Act*).

9. The Committee also finds that, based on the facts of this case, the appropriate sanction is disbarment. In accordance with section 72 of the *Act*, the Committee orders that Mr. Makins be disbarred as a member of the LSA effective as of the date of this hearing.

10. In addition, pursuant to section 72(2) of the *Act*, the Committee orders costs in the amount of $25,555.27 to be paid within six months of the date of this hearing.

Preliminary Matters

11. 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. Makins' conduct proceeded.

12. About one hour before the hearing, Mr. Makins emailed LSA counsel and Tribunal Office and offered to resign from the LSA and pay costs. LSA counsel responded by email rejecting the offer and stated its reasons as follows:

    - "The prior offer was for a S 61 where we provided drafts in March 2025. They were not signed then, and we were put to the task of putting together materials for the hearing today. The panel is ready and we sent them long materials for their review;
    - We are concerned by the persistent lack of follow through on obligations and offers. Governance is at issue in this matter;
    - This request is being made an hour before the hearing is set to [begin];
    - There is no material difference between a S 61 and a disbarment with costs. A s 61 is a deemed disbarment;
    - There is a public interest in having this matter dispensed with today as we have received replies from several individuals they wish to observe today."

13. LSA counsel indicated that he interpreted the request as not necessarily just a request for an adjournment request but as a request for a particular position to be taken by the LSA. In addition to reiterating the above reasons, LSA counsel noted that there were serious governance issues at play here. He further asserted that there was a public interest in having this matter dispensed with at this hearing since a public notice of the hearing had been issued and there were members of the public in attendance for the hearing.

14. Applying paragraph 122 of the Pre-Hearing and Hearing Guideline (Guideline), the Committee considered the request and ordered that the proceeding go forward today as planned.

15. Mr. Makins did not attend the hearing.

16. At the outset of the hearing, counsel for the LSA indicated that the LSA was seeking disbarment.

Agreed Statement of Facts/Background

17. Exhibit 5 entered at the hearing was a Notice to Admit Facts and Exhibits (Notice to Admit). Pursuant to the Guideline, the Notice to Admit sets out specific facts and documents for the purpose of establishing the truth of the facts set out and the authenticity of the documents identified. Mr. Makins failed to respond in any manner within the prescribed 21 days and, in accordance with Rule 90.4(8) of the Rules of the LSA (Rules), he was deemed to admit the truth of the facts and the authenticity of any documents set out in the Notice to Admit. He further noted that Mr. Makins failed to appear at either of two Pre-Hearing Conferences (PHC) where the Notice to Admit was part of the subject matter considered.

Citation 1

18. This Citation dealt with the Unauthorized Practice of Law and the evidence was around the legal work that Mr. Makins performed after his July 1, 2021 suspension from practice. The various instances were intermingled with the factual admissions surrounding client service matters that were the subject of other Citations. Despite:

    (i) many representations by Mr. Makins that he was not performing legal work while suspended;

    (ii) the LSA reminding him on numerous occasions he was suspended; and

    (iii) Mr. Makins providing signed undertakings that he would wind down his practice.

    Paragraphs 136 – 154 of the Notice to Admit evidence that he nevertheless continued his unauthorized practice of law. LSA counsel noted that this raised very serious governance issues.

Citation 2

19. This Citation dealt with the Misleading of Other Lawyers. LSA counsel described various instances where Mr. Makins minimized his suspension to other lawyers as a mere technical/administrative matter. (See paragraphs 57-58 and 75-76 of the Notice to Admit.)

Citations 3 – 9 Inclusive

20. Each of these Citations deals in one fashion or another with Mr. Makins failing to serve a client in an honest, conscientious and diligent manner.

21. Client Service failures included:

    1) Missed appearances and abandonment of clients;

    2) False statements with respect to Court Hearings;

3) Retainers withdrawn with no work;

4) Non- communication;

5) Delays returning files; and

6) Adverse orders not relayed to clients.

(See paragraphs 50 to 74 of the Notice to Admit.)

22. Citation 4 involved a family law matter and an EICC where the Court had ordered the client to file materials by a specified date. Mr. Makins falsely told the client that that the EICC was cancelled and then failed to attend himself. An eviction order was issued against the client which Mr. Makins also misled the client about. (See paragraphs 71-85 of the Notice to Admit.)

23. Citation 5 involved a client paying a retainer to draft a separation agreement. The retainer was withdrawn from his trust account immediately with no invoicing nor work product being generated. Mr. Makins then just stopped replying to the client. (See paragraphs 86 – 93 of the Notice to Admit.)

24. Citation 6 was another similar-fact situation where the client was promised that Mr. Makins would draft certain forms and file a claim on the client's behalf. Some drafting work was done but once again he stopped communicating with the client and left the client in a lurch. That was compounded by the client having to contact the LSA for a custodianship so that the client could get his file materials back. (See paragraphs 94 – 101 of the Notice to Admit.)

25. Citations 7 and 8 involved multiple missed court appearances, unprepared files and failure to notify clients of adverse orders leading to significant prejudice. (See paragraphs 102-127 of the Notice to Admit.)

26. Citation 9 is another familiar set of circumstances where a retainer was provided, no work was done, a court appearance was missed and the return of the retainer promised but never provided. (See paragraphs 128 -135 of the Notice to Admit.)

Citations 10 and 11

27. These citations involved multiple breaches of the Trust Account Rules of the LSA. Without detailing all of the possible Rule breaches, LSA counsel focused on:

(i) using a trust account as effectively a general account and paying personal expenses therefrom in breach of Rule 119.4, including numerous e-transfers of monies to his family members;

(ii) failure to properly account for various receipts of funds from clients in breach of Rule 119.19;

(iii) withdrawal of monies from Trust in breach of Rule 119.21 including multiple incidences of no billings or accounting to the client; and

(iv) breaches of his obligation to report deficiencies in his accounts to the LSA as required by the Rules. This conduct constituted misappropriation.

See paragraphs 163-178 of the Notice to Admit

Citation 12

28. This Citation concerned Mr. Makins' breaches of undertakings to the LSA. After he failed to file a trust safety report, he was suspended effective July 1, 2021. On September 24, 2021, the LSA revoked his Responsible Lawyer status and required him to close his trust account by October 22, 2021, failing which the LSA could seek the appointment of a custodian. On November 2, 2021, Mr. Makins signed an undertaking acknowledging that he had not provided the required electronic upload or self-reporting for his trust account. He also undertook to close the account, disburse all funds, and cease receiving new funds. Despite follow-up letters and a final response deadline of February 11, 2022, he provided no substantive response. He breached his undertakings by continuing to receive funds and conduct trust account transactions after the applicable deadlines. The LSA never received confirmation that the trust account had been closed. (See paragraphs 23–30 of the Notice to Admit.)

Citation 13 and 14

29. These citations dealt with Mr. Makin's repeated failures to respond to the LSA. In respect of Citation 13, this included various instances of a lack of responsiveness to the LSA, including dozens of email contacts that were not responded to, and a failure to attend PHCs and this hearing. In respect of Citation 14 this included statements made to the LSA that were contradicted by his records, representing to a LSA investigator that Trust Safety had said he was not suspended, claims he made of reinstatement emails that did not exist, claims that he was not practicing and accepting trust monies while his records showed ongoing work activity and claims that a trust account closure was in progress that was unsubstantiated. (See paragraphs 17-21 and 31-49 of the Notice to Admit.)

Merits Finding

30. The Committee accepted and relied on the facts and exhibits presented in the Notice to Admit together with the submissions of LSA counsel at the hearing.

31. After reviewing the Notice to Admit and exhibits attached, and considering the LSA's submissions, the Committee finds that, pursuant to section 71 of the *Act*, all 14 citations have been proven on a balance of probabilities and Mr. Makins is guilty of conduct deserving of sanction in relation to all 14 citations.

Submissions of the LSA on Sanction

32. Counsel for the LSA submitted the deemed admissions from the Notice to Admit establish each Citation and particularly emphasized the unauthorized practice, client service failures, trust misappropriation and ungovernability.

33. In respect of the last two Citations dealing with various failings to respond to or be candid with the LSA, counsel spent considerable time detailing the various problems

experienced by the LSA in trying to deal with Mr. Makins and not only his total lack of cooperation but also his active attempts to deceive and mislead the LSA.

34. LSA counsel then referred the Committee to a number of LSA decisions with varying degrees of similarity or relevance to this hearing. All but two of these cases involved disbarment with costs orders and are as follows:

- *Law Society of Alberta v. Tahn,* 2023 ABLS 15
- *Law Society of Alberta v. Thomas*, 2017 ABLS 21
- *Law Society of Alberta v. Clarence Ewasiuk*, 2012 ABLS 16
- *Law Society of Alberta v. Sutherland*, 2011 ABLS 15

35. Two other cases were referred to, being:

- *Law Society of Alberta v. Jivraj*, 2024 ABLS 21, which involved a section 61 resignation application that is effectively a disbarment; and
- *Law Society of Alberta v. McHenry,* 2024 ABLS 15 which was included for the costs portion of the hearing.

Submissions of Mr. Makins

36. The Committee did not receive any submissions from Mr. Makins other than the last-minute email correspondence detailed earlier, seeking what amounted to an adjournment and which the Committee dismissed.

Analysis and Decision on Sanction

37. In addressing the issues applicable to the sanction phase of a hearing, the applicable portions of the Guideline provide as follows:

> **Purposes of Sanction**
>
> 185. The fundamental purposes of sanctioning are to ensure the public is protected from acts of professional misconduct and to protect the public's confidence in the integrity of the profession. These fundamental purposes are critical to the independence of the profession and the proper functioning of the administration of justice.
>
> 186. Other purposes of sanctioning include:
>
> a) specific deterrence of the lawyer;
>
> b) where appropriate to protect the public, preventing the lawyer from practising law through disbarment or suspension;
>
> c) general deterrence of other lawyers;

d) ensuring the Law Society can effectively govern its members; and

e) denunciation of the misconduct.

187. Sanctioning must be purposeful. The factors that relate most closely to the fundamental purposes outlined above carry more weight than others.

Type of Sanction

188. Section 72(1) of the Act requires a Hearing Committee, on finding a member guilty of conduct deserving of sanction, to disbar, suspend or reprimand the member. The type of sanction must be determined with reference to the purposes of sanctioning.

189. Each type of sanction fulfills the dual purposes of specific deterrence for the individual lawyer and general deterrence for the profession. The sanction imposed in each case informs the profession and the public that the lawyer's conduct is unacceptable and will not be tolerated.

190. Disbarment is appropriate in the most serious cases where the lawyer's right to practice law must be terminated to protect the public against the possibility of a recurrence of the conduct, even if that possibility is remote. Where any other result would undermine public confidence in the integrity of the profession, the lawyer's right to practice may be terminated regardless of extenuating circumstances and the probability of recurrence. The reputation of the profession is more important than the impact of sanctioning on any individual lawyer.

…

Factors for Consideration in Determining Appropriate Sanction

198. The prime determinant of the appropriate sanction is the seriousness of the misconduct. The seriousness of the misconduct may be determined with reference to the following factors:

1) the degree to which the misconduct constitutes a risk to the public;

2) the degree to which the misconduct constitutes a risk to the reputation of the legal profession;

3) the degree to which the misconduct impacts the ability of the legal system to function properly (e.g. breach of duties to the court, other lawyers or the Law Society, or a breach of undertakings or trust conditions);

4) whether and to what extent there was a breach of trust involved in the misconduct;

5) the potential impact on the Law Society'S ability to effectively govern its members by such misconduct;

6) the harm caused by the misconduct;

7) the potential harm to a client, the public, the profession or the administration of justice that is reasonably foreseeable at the time of the lawyer's misconduct, and which, but for some intervening factor or event, would likely have resulted from the lawyer's misconduct;

8) the number of incidents involved; and

9) the length of time involved.

199. The appropriate sanction may vary depending on whether the member acted intentionally, knowingly, recklessly or negligently. In some cases, the need to protect the public or maintain public confidence in the legal profession may require a particular sanction regardless of the state of mind of the lawyer at the time of the misconduct.

200. The ability of the Law Society to govern the profession is essential to self governance. Certain types of misconduct undermine the Law Society's regulatory function and must be strongly denounced. Such misconduct includes but is not limited to:

1) failing to respond to communications from the Law Society;

2) failing to be candid with the Law Society;

3) failing to cooperate with the Law Society;

4) breaching an undertaking to or a condition imposed by the Law Society;

5) refusing to participate in Conduct Proceedings;

6) inappropriate communications with the Law Society, including those that are offensive, abusive or harassing; and

7) practising law while suspended or inactive.

…

204. The Hearing Committee may consider additional factors that have either an aggravating or mitigating effect on the appropriate sanction. These factors include the following, without limitation:

1) prior discipline record;

2) length of time the lawyer has been in practice;

3) acknowledgment of wrongdoing including self-reporting and admission of guilt;

4) level and expression of remorse;

5) level of cooperation during the Conduct Proceedings such as attendance at PHCs, adherence to the pre-hearing rules, etc.;

6) medical, mental health, substance abuse or other personal circumstances that impacted the lawyer's conduct;

7) restitution made, whether partial or in full;

8) rehabilitation since the time of the misconduct;

9) the extent to which the lawyer benefitted from the misconduct; and

10) whether the misconduct involved taking advantage of a vulnerable party.

38. The Committee carefully considered the above recited provisions of the Guideline and the various cases presented by the LSA as being relevant to the conduct of Mr. Makins.

39. *Peterson* was presented as a case involving conduct significantly less serious than Mr. Makins', yet disbarment was ordered largely because Peterson did not cooperate with the LSA and failed to attend his hearing, as Mr. Makins also did. Peterson had previously received two suspensions that did not produce the required change in behaviour. He accepted retainers without providing substantive legal services, although his conduct did not involve the serious Trust Safety breaches committed by Mr. Makins. At paragraph 70, the hearing committee identified the factors supporting its conclusion that disbarment was just, reasonable, proportionate, and appropriate. Many of those factors are also present in Mr. Makins' conduct.

40. The *Tahn* case involved a lengthy hearing and numerous instances of serious misconduct, many of which fell within the same general categories as Mr. Makins' conduct identified by LSA counsel. LSA counsel argued that *Tahn* also demonstrates that persistent non-cooperation may, on its own, support disbarment because of the resulting governability concerns. *Tahn* similarly involved non-compliance with the Trust Account Rules and conduct demonstrating that ungovernability was the overriding concern and that the member posed a risk to the public and the reputation of the legal profession. The Committee agrees that Mr. Makins' similar conduct warrants the same sanction.

41. LSA counsel submitted that *Thomas* also involved serious governability and client-service concerns, as well as the misappropriation of trust funds. The hearing committee concluded that disbarment was an appropriate sanction for the misappropriation. Although Thomas asserted mitigating circumstances, the hearing committee found that those assertions were unsupported by action. For Mr. Makins, the only mitigating factor was his lack of a prior disciplinary record. The hearing committee found that factor insufficient given the numerous aggravating circumstances, many of which were also present in the other disbarment decisions.

42. LSA counsel submitted that *Ewasiuk* also closely parallels this case. The member faced 30 citations in four broad categories. These included ungovernability, reflected in breaches of a court order and prolonged trust-account shortfalls; misleading clients, including creating two false settlements to conceal missed limitation periods; failures in

client service; and repeated failures to respond to or cooperate with the LSA, including attempts to mislead Practice Review and Trust Safety. The member provided no meaningful cooperation, failed to keep clients accurately informed about their matters, and did not correct opposing counsel's misunderstanding of a court order. He also had a significant disciplinary history that had produced no meaningful change in his behaviour. He was disbarred. In the Committee's view, Mr. Makins' conduct supports similar conclusions regarding his ethical fitness and the resulting harm to the public and the reputation of the profession.

43. LSA counsel cited *Jivraj* as an example of conduct resulting in a sanction equivalent to disbarment. The member applied to resign under section 32 of the *Act*, and the hearing committee had to decide whether that application was appropriate or whether his conduct warranted a resignation under section 61, which constitutes deemed disbarment. Jivraj was found guilty of serious client-service and conflict-related misconduct, breaches of the Trust Account Rules, and misappropriation. Although the case did not involve unauthorized practice and significant medical evidence was presented in mitigation, Jivraj was disbarred. Mr. Makins' case shares many of the same features and warrants a similar sanction.

44. In *Sutherland*, the member was found guilty of five citations, including failing to protect, account for, and properly release trust funds; failing to respond appropriately to the LSA; and, most significantly, converting trust funds held for a client. LSA counsel relied on the sanction decision, in which the hearing committee noted that misappropriation did not automatically require disbarment. Instead, disbarment resulted from Sutherland's conduct after the LSA became involved: he refused to attend PHCs, was evasive and uncooperative, attempted to conceal his identity, and generally demonstrated that he was ungovernable. In the Committee's view, Mr. Makins' unauthorized practice, misappropriation, and demonstrated ungovernability might each warrant consideration of disbarment; taken together, they permit no other conclusion.

The Committee's Conclusions

45. The LSA's effectiveness as the profession's self-governing regulator depends on public confidence that it will diligently identify and address lawyers' departures from the LSA Code of Conduct and the profession's foundational principles of professionalism, ethical conduct, and integrity. Preserving and reinforcing that confidence requires appropriate sanctions when lawyers fail to meet these standards.

46. Applying the sanctioning factors in paragraph 198 of the Guideline, the Committee finds Mr. Makins' misconduct extremely serious. He misappropriated client funds, practised law while suspended, and misled clients, other lawyers, and the LSA about his suspension and its implications. He effectively abandoned clients, as detailed in Citations 3–9, repeatedly failed to meet his self-reporting obligations, and demonstrated that he was ungovernable.

47. Mr. Makins' conduct caused harm to multiple clients and clearly demonstrated that he is a risk to the public. His actions constituted a breach of trust to his clients, other lawyers, the LSA, the administration of justice and the profession as a whole. His conduct demands a response from his regulator which demonstrates to the public the seriousness with which the LSA views and responds to such conduct.

48. Paragraph 204 of the Guideline provides that the Committee may consider additional aggravating or mitigating factors. In this case, the only apparent mitigating factor would be the absence of a prior disciplinary record. The Committee concluded that at some point Mr. Makins determined to simply ignore his obligations as a lawyer in favor of his own selfish interests. The aggravating factors have been clearly detailed above.

49. Taking into consideration the facts as outlined in the Notice to Admit, the clear case authorities on the appropriate sanction for situations that include misappropriation and ungovernability, and the sentencing factors described above, the Committee finds that disbarment is a just, reasonable and appropriate sanction in this matter.

50. Pursuant to section 72 of the *Act*, the Committee orders that Mr. Makins be disbarred immediately.

Analysis and Decision on Costs

51. LSA counsel tendered an Estimated Statement of Costs (Statement) in the aggregate amount of $25,555.27. He provided greater detail and background to the Statement as follows:

    1) There was considerable investigation time incurred by the LSA both through the total lack of cooperation from the member but also from the work required to try to piece together a practice that had been run into the ground and then effectively abandoned; and

    2) Mr. Sackman and his co-counsel had to take over the file from a previous counsel but included none of the time incurred by the previous counsel in the Statement.

    The conduct of the member effectively escalated the amount of time and effort it took to bring this matter to a hearing in a comprehensive and accurate manner.

52. In *Charkhandeh v. College of Dental Surgeons of Alberta*, 2025 ABCA 258, the Court of Appeal held:

    1) The expenses must be reasonably incurred having regard to the nature of the investigation, the allegations, and the hearing process;

    2) The quantum paid by the regulator must be fair and reasonable;

    3) It must not only have been reasonable for the [LSA] to have incurred the costs (in substance and as to quantum) but it must also be reasonable to transfer the burden of those costs to the professional. The costs award must be proportionate to the issues involved, the circumstances of the member, and the overall burden it places on him or her (*Charkhandeh*, paragraph 144); and

    4) The quantum paid by the regulator must be fair and reasonable;

53. Costs are not intended to be a form of sanction. They are only intended to fairly allocate the costs of the process and proceedings (*Charkhandeh*, paragraph 138). The seriousness of the charge is not a relevant consideration in awarding costs. The length

and extent of the hearing and the conduct of the parties at the hearing are what is relevant.

54. The Committee is satisfied that the categories of costs claimed by the LSA are costs that may properly be considered in a discipline proceeding. The court reporter costs are directly attributable to the hearing, and the legal preparation and attendance time relates to the investigation, hearing, sanction, and costs process.

55. The hourly rate for LSA counsel as claimed in the Estimated Statement of Costs is $125 per hour. This is a notably low hourly rate.

56. Mr. Makins' conduct and total disengagement from the discipline process was directly responsible for the significant costs incurred. The Committee directs that Mr. Makins pay the full hearing costs of $25,555.27 and orders a six-month period from the date hereof to make that payment.

Concluding Matters

57. The Committee ordered that a Notice to the Profession, pursuant to section 85 of the *Act,* be issued. Such Notice was issued on July 9, 2026 following the pronouncement of disbarment by the Committee.

58. After considering LSA counsel's submissions on the theft provisions of the *Criminal Code* and the circumstances of this case—including retainers accepted without work being performed and trust funds transferred by e-transfer—the Committee found reasonable and probable grounds to believe that a criminal offence had been committed and directed that the matter be referred to the Attorney General.

59. 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 person other than Mr. Makins will be redacted and further redactions will be mad to preserve client confidentiality and solicitor-client privilege (Rule 98(d)) and as necessary to protect privacy in respect of the trust account ledgers.

Dated October 27, 2026

Cal Johnson, KC

Stephanie Dobson, KC

Timothy Ford