

COLLEGE OF PHYSICIANS & SURGEONS OF ALBERTA

IN THE MATTER OF
A HEARING UNDER THE *HEALTH PROFESSIONS ACT*,
RSA 2000, c H-7

AND IN THE MATTER OF A HEARING REGARDING
THE CONDUCT OF DR. ALAN McMAHON

**DECISION OF THE HEARING TRIBUNAL OF
THE COLLEGE OF PHYSICIANS
& SURGEONS OF ALBERTA
April 19, 2024**

I. INTRODUCTION

1. The Hearing Tribunal held a hearing into the conduct of Dr. Alan McMahon on November 21, 2023. The members of the Hearing Tribunal were:

Mr. Glen Buick as Chair and public member;
Dr. Douglas Faulder;
Dr. Don Yee;
Ms. Sarita Dighe-Bramwell, public member.

2. Appearances:

Mr. Craig Boyer, legal counsel for the Complaints Director;
Dr. Alan McMahon;
Mr. Daniel Morrow, legal counsel for Dr. McMahon.

Mr. Gregory Sim acted as independent legal counsel for the Hearing Tribunal.

II. PRELIMINARY MATTERS

3. There were no preliminary issues raised. There were no objections to the composition of the Hearing Tribunal or the jurisdiction of the Hearing Tribunal to proceed with the hearing.

III. CHARGES

4. The Amended Notice of Hearing listed the following allegations:¹
 1. During the period of February 2011 to January 2020, you did fail to create and maintain an adequate medical record for your Patient 1 as required by the College of Physicians and Surgeons of Alberta Standard of Practice regarding Patient Record Content;
 2. During the period of February 2011 to January 2020 you did demonstrate a lack of knowledge or lack of skill or judgment in the provision of professional services to your Patient 1, particulars of which include one or more of the following:
 - a. prescribing and providing care to your patient when your patient did not require the care of a nephrologist,
 - b. the repeated prescribing of opioids to your patient,
 - c. the repeated prescribing of benzodiazepines to your patient,

¹ Patient names have been anonymized in this decision.

- d. the failure to coordinate care with other health care professionals who were prescribing triplicate prescription drugs to your patient while you were prescribing opioids to your patient, and
 - e. continuing to prescribe opioids to your patient when you knew or ought to have known that your patient was being treated by other health care professions with opioid agonist therapy.
 3. During the period of December 2013 to March 2020, you did fail to create and maintain an adequate medical record for your Patient 2, as required by the College of Physicians and Surgeons of Alberta Standard of Practice regarding Patient Record Content.
 4. During the period of December 2013 to March 2020 you did demonstrate a lack of knowledge or lack of skill or judgment in the provision of professional services to your Patient 2, particulars of which include one or more of the following:
 - a. prescribing and providing care to your patient when your patient did not require the care of a nephrologist, and
 - b. the repeated prescribing of benzodiazepines to your patient.

IV. EVIDENCE

5. The following Exhibits were entered into evidence during the hearing:

Exhibit 1 - Agreed exhibits:

1. Notice of Hearing dated January 30, 2023 (page 1)
2. Amended Notice of Hearing dated November 2, 2023 (p. 4)
3. Irrevocable Request to the Registrar for Cancellation under Section 43 of the *Health Protection Act* (HPA) (p.7)
4. Section 56 memorandum by Dr. Caffaro dated March 12, 2020, with February 6, 2020 letter from Dr. Derek B and February 6, 2020 letter from Nurse Heather C regarding Patient 1 (with redactions) (p. 8)
5. Triplicate Prescription profile for Patient 1 dated March 30, 2020, for all prescribers (p. 14)
6. Triplicate Prescription profile for Patient 2 dated March 30, 2020, for all prescribers (p. 82)
7. Letter of Response from Dr. A. McMahon dated April 15, 2020 (with redactions) (p. 91)
8. Dr. McMahon's chart for Patient 1 (p.94)
9. Letter from Dr. Hakiq V dated June 8, 2020, re opioid agonist treatment of Patient 1 (p. 118)

10. Metro City Medical Clinic chart for Patient 1 (Dr. C and Dr. V (p. 120))
11. Letter from Dr. LC dated June 12, 2020, re treatment of Patient 1 for opiate use disorder (p. 237)
12. Letter from AHS Opiate Dependency Program dated July 2, 2020, with clinical notes for Patient 1 (p. 240)
13. Letter from Dr. LH dated June 12, 2020, re treatment of Patient 1 (p. 261)
14. Letter from AHS Centennial Centre for Mental Health and Brain Injury with treatment records for Patient 1 in Virtual Opioid Dependency Program (p. 262)
15. Expert opinion from Dr. David W dated April 14, 2022 (with redactions) (p. 295)
16. College of Physicians and Surgeons of Alberta Standards of Practice regarding Patient Record Content (p. 310)
17. College of Physicians and Surgeons of Alberta Standards of Practice regarding prescribing drugs with potential for misuse or diversion (renamed to Drugs Associated with Substance Use Disorders) (p. 315)

Exhibit 2 – Admission and Joint Submission Agreement

6. The Hearing also received a brief of law on joint submissions.

V. SUBMISSIONS

7. Mr. Boyer thanked Mr. Morrow for his cooperation and assistance that allowed this Hearing to take place on the basis of agreement, thus obviating the need for a contested Hearing. He went on to draw attention to the Amended Notice of Hearing and various other especially relevant points in Exhibit 1. Mr. Boyer went on to specify that the Hearing was proceeding on the basis of admissions by Dr. McMahon to the allegations outlined in the Amended Notice of Hearing.
8. Mr. Morrow indicated he had nothing to add to Mr. Boyer's submissions and reiterated that Dr. McMahon has provided his admission to the conduct outlined in the Amended Notice of Hearing.
9. A question was raised by the panel regarding the evolution from the original Notice of Hearing to the Amended Notice. Mr. Boyer responded that he and Mr. Morrow had had detailed discussions about the allegations and in the end a solution was agreed upon, confirming the admissions in Exhibit 2 and the sanctions to be jointly proposed. The end result, he argued, was a result in the public interest. He noted that the Complaints Director was in agreement with a result that while reducing the number of allegations, focused on very serious allegations that support the significant sanction jointly proposed.
10. Mr. Morrow submitted that only the Amended Notice of Hearing was relevant in this Hearing. It sets out the basis for the Joint Submission negotiated between

the Complaint Director and Dr. McMahon and to be considered by this Hearing Tribunal

VI. FINDINGS

11. The Hearing Tribunal accepts Dr. McMahon's admissions of the allegations in the Amended Notice of Hearing and finds all of the allegations to be made out. Dr. McMahon's conduct constitutes unprofessional conduct for the reasons set out below.

VII. DECISION WITH REASONS

12. The Hearing Tribunal considered Dr. McMahon's Admission Agreement under section 70 of the *Health Professions Act*. An admission of unprofessional conduct on the part of a physician may only be acted upon if it is acceptable to the Hearing Tribunal. The Admission Agreement was acceptable to the Hearing Tribunal and the Tribunal considered whether the admitted conduct was unprofessional conduct and whether any orders should be made under section 82 of the *Health Professions Act*.
13. Allegation 1, that Dr. McMahon failed to create and maintain adequate patient records for Patient 1 was admitted. Dr. McMahon admitted that he failed to create and maintain an adequate medical record regarding his prescribing of opioids to Patient 1 and that his conduct was unprofessional conduct.
14. Patient 1's prescription summary documented that between February 2011 and January 2020, Dr. McMahon wrote several prescriptions for oxycodone and hundreds of prescriptions for hydromorphone, both of which are opioid drugs. The hydromorphone prescriptions ranged from 2mg to 8mg dosages and from 25 pills at a time to 672 pills at a time. Over this same period of time, Dr. McMahon's medical chart for Patient 1 contained only a handful of entries from 2019 that referred to providing prescriptions.
15. The College's Standard of Practice on Patient Record Content requires that physicians who provide assessment, advice or treatment must document the encounter in a patient record. Patient records must include clinical notes about the patient's presenting concerns, relevant findings, assessment and plan. The notes must also describe any prescriptions issued, including drug name, dose, quantity prescribed, directions for use and refills issued. Physicians are also required to maintain a cumulative patient profile listing their current medications and therapies, ongoing health conditions and identified risk factors.
16. The Standard of Practice on *Prescribing: Drugs Associated with Substance Use Disorders or Substance-Related Harm* requires physicians to be able to justify prescribing decisions with documentary evidence of patients' assessments and reassessments. The necessity of these requirements in the Standards of

Practice is obvious – to ensure the safe and effective prescribing of drugs, especially those with the potential to cause harm.

17. The Hearing Tribunal compared Dr. McMahon's chart for Patient 1 with the Standards of Practice and found the chart to be significantly deficient. The Tribunal concluded that Dr. McMahon's record keeping breached the College's Standards of Practice and those breaches were significant, as alleged in allegation 1. Dr. McMahon's conduct was unprofessional conduct as defined by section 1(1)(pp)(ii) of the *Health Professions Act*, RSA 2000, c H-7.
18. Allegation 2 alleged that Dr. McMahon demonstrated a lack of knowledge or lack of skill or judgment in the provision of professional services to Patient 1, including by (a) prescribing and providing care to Patient 1 when they did not require the care of a nephrologist, (b) the repeated prescribing of opioids, (c) the repeated prescribing of benzodiazepines, (d) the failure to coordinate care with other health care professionals who were prescribing triplicate prescription drugs to Patient 1 while Dr. McMahon was prescribing opioids to them, and (e) continuing to prescribe opioids when he knew or ought to have known that they were being treated by other health care professionals with opioid agonist therapy.
19. Dr. McMahon is a nephrologist. The Complaints Director obtained an expert opinion about Dr. McMahon's conduct from Dr. DW, a nephrologist at the University of Calgary. Dr. W reviewed information including the complaint, Dr. McMahon's response to the complaint, the AHS billing information and prescribing summaries for Patient 1 and Patient 2, and Dr. McMahon's patient records. Dr. W noted that Dr. McMahon did not bill AHS for any of the care he provided to Patient 1 or Patient 2 and neither of them were properly patients of his.
20. Dr. W opined that neither Patient 1 nor Patient 2 had renal disease to suggest that they would require a nephrologist to prescribe the medications that Dr. McMahon was prescribing for them. Dr. W also noted that Dr. McMahon did not have subspecialized training as a chronic pain specialist or training in the focused area of addiction medicine as outlined by the Royal College of Physicians and Surgeons of Canada. Dr. W opined that Dr. McMahon went far beyond the scope of a general nephrologist in his prescribing to Patient 1 and Patient 2. The Hearing Tribunal considered Dr. W's opinion and accepted Dr. McMahon's admission that he demonstrated a lack of knowledge, skill, or judgment when he prescribed and provided care to Patient 1 when they did not require the care of a nephrologist in response to allegation 2(a).
21. Dr. W also noted that Dr. McMahon had prescribed opioids and benzodiazepines for Patient 1 for years. This included more than 6 years of continuous hydromorphone prescriptions, including 54 tabs of 8mg hydromorphone every 3 days for 6 months and multiple benzodiazepines such as Diazepam and Nitrazepam, as well as Zopiclone, a hypno-sedative with physical dependence and abuse potential. Patient 1's prescription summaries

suggest that between 2011 and 2020, Dr. McMahon provided them with prescriptions for more than 70,000 tabs of hydromorphone and thousands of tabs of benzodiazepines. Dr. W described Dr. McMahon prescribing “vast quantities of chronic opioid and benzodiazepine prescriptions” and “extreme doses”.

22. Dr. W noted that on April 26, 2019, Dr. McMahon received a letter from Shoppers Drug Mart outlining that Patient 1 was at that point receiving a total of 144mg of hydromorphone, or 720 oral morphine equivalents per day, while the recommended maximum for individuals receiving long-term opioid therapy was 90 oral morphine equivalents per day. The letter recommended that Dr. McMahon refer Patient 1 to a chronic pain specialist for further management. Dr. W concluded that Dr. McMahon did not need to be the one to provide those medications to Patient 1. They could have reasonably accessed care from someone with a more objective perspective and formalized training for the care they required. The Hearing Tribunal considered Dr. W’s opinion and the evidence and decided to accept Dr. McMahon’s admissions that he demonstrated a lack of knowledge, skill or judgment in his repeated prescribing of opioids and benzodiazepines for Patient 1 in response to allegation 2(b) and (c). Dr. W opined that Patient 1 and Patient 2 were not properly patients of Dr. McMahon, but he was undoubtedly providing them with professional services within the practice of medicine. Physicians assess and treat health conditions, including by prescribing controlled drugs.
23. Allegation 2(d) and (e) allege that Dr. McMahon failed to coordinate care with other health care professionals who were prescribing triplicate prescription drugs for Patient 1 while he was prescribing opioids for them, and that he continued to prescribe opioids when he knew or ought to have known that they were being treated by other health care professions with opioid agonist therapy, such as methadone maintenance therapy.
24. Dr. W noted from his review of the records that on January 29, 2013, Dr. McMahon was notified by the College’s Triplicate Prescription Program that Patient 1 had seen three or more physicians and attended at three or more pharmacies for triplicate prescriptions between October 1, 2012 and December 31, 2012. The College’s letter advised Dr. McMahon that Patient 1 was receiving both methadone and hydromorphone. The letter attached a patient prescription summary for Patient 1 documenting that they were receiving hydromorphone prescribed by Dr. McMahon as well as methadone prescribed by Drs. C and V. The College encouraged Dr. McMahon to contact the Program to provide information about Patient 1 that could be useful for other practitioners to know.
25. Dr. McMahon continued to prescribe hydromorphone for Patient 1 in 2013 while they were also receiving methadone treatment. On October 31, 2013, Dr. McMahon was notified by a Shoppers Drug Mart pharmacy that Patient 1 was continuing to obtain daily methadone from Dr. C and hydromorphone from him. Dr. McMahon handwrote a note back to the pharmacy confirming that he

was aware and that Patient 1 was tapering her hydromorphone as her methadone dose was increasing.

26. Dr. McMahon received an additional notice that Patient 1 was receiving methadone through the Opioid Dependency Program on November 6, 2018 from Dr. H. Dr. H's notice advised Dr. McMahon that Patient 1 was a patient of the Opioid Dependency Program and that CNS depressant medications such as benzodiazepines should not be prescribed to them. The notice also asked Dr. McMahon to let Dr. H's office know if he needed to prescribe opioids for Patient 1. Dr. McMahon continued prescribing hydromorphone and Zopiclone for Patient 1 as of January 1, 2019.
27. There was no evidence that Dr. McMahon at any point attempted to coordinate Patient 1's care with Dr. C, Dr. V, Dr. H, or anyone else. Dr. W opined that it was clear from the records that Dr. McMahon failed to reach out to pain or addiction specialty colleagues for assistance in Patient 1's care. The Hearing Tribunal concluded it would accept Dr. McMahon's admission that he failed to coordinate Patient 1's care with other health care professionals who were prescribing triplicate drugs for her in response to allegation 2(d). The Tribunal also decided to accept the admission that Dr. McMahon continued to prescribe opioids when he knew or ought to have known that other health care professionals were providing Patient 1 with opioid agonist therapy.
28. The Hearing Tribunal concluded that Dr. McMahon's admitted conduct in allegation 2 was unprofessional conduct. Dr. McMahon exceeded his scope of practice and provided prescriptions for multiple drugs associated with substance use disorders. In Dr. McMahon's response to the complaint, he wrote that he had continued to prescribe opioids for Patient 1 from 2013 to 2020 against his better judgment. Dr. McMahon's lapse in judgment was extreme and unprofessional. It contributed to Patient 1's opioid use disorder and actively undermined the efforts of other health care professionals to assist them. The Hearing Tribunal therefore accepted Dr. McMahon's admission of allegation 2(a) through (e) and found his conduct to be unprofessional conduct contrary to section 1(1)(pp)(i) of the *Health Professions Act*.
29. Allegation 3 alleged that Dr. McMahon failed to create and maintain an adequate medical record for Patient 2, as required by the College's Standard of Practice regarding Patient Record Content. Patient 2's prescription summary documented that Dr. McMahon provided hundreds of prescriptions for benzodiazepines for Patient 2 between December of 2013 and December of 2019. In some cases, Dr. McMahon prescribed multiple benzodiazepine medications at the same time. For example, on December 23, 2018, Dr. McMahon provided Patient 2 with prescriptions for 60 10mg tabs of Diazepam and 30 10mg tabs of Nitrazepam. At the same time, he prescribed 60 7.5mg tabs of Zopiclone.
30. The Hearing Tribunal was not provided with a patient chart that Dr. McMahon had maintained for Patient 2. Correspondence that was sent to Dr. McMahon

referring to Patient 2 appears to have been filed in his chart for Patient 1. In his response to the College, Dr. McMahon wrote that he never saw Patient 2 in his office, but he said he talked to them "every few months either by phone, at the hospital or at their home."

31. As set out above, the Standard of Practice regarding Patient Record Content requires physicians who provide assessment, advice or treatment to document their care in a patient record. The record must include clinical notes about the patient's presenting concerns, relevant findings, assessment and plan. The record must also document any prescriptions issued, including the drug name, dose, quantity, directions for use and refills. Physicians must also maintain a cumulative patient profile listing their current medications, therapies, ongoing health conditions and identified risk factors.
32. Dr. McMahon did not suggest that he maintained any patient chart for Patient 2. There were no records documenting Patient 2's presenting concerns or Dr. McMahon's assessments or plans. There were no records of the hundreds of prescriptions he wrote for them. There was no cumulative patient profile. Dr. McMahon prescribed serious and potentially harmful drugs to Patient 2 while taking no steps to document their health condition or whether or not it was improving. Dr. McMahon's conduct clearly breached the Standard of Practice regarding Patient Record Content and his conduct was unprofessional conduct. Adequate health records are critical for safe patient care and management. The Hearing Tribunal decided to accept Dr. McMahon's admission of allegation 3 and find unprofessional conduct, contrary to section 1(1)(pp)(ii) of the *Health Professions Act*.
33. Allegation 4 alleged that Dr. McMahon demonstrated a lack of knowledge or lack of skill or judgment by (a) prescribing and providing care to Patient 2 when they did not require the care of a nephrologist and (b) the repeated prescribing of benzodiazepines to Patient 2.
34. As above, the Hearing Tribunal considered Dr. W's opinion that Patient 2 did not require the care of a nephrologist and that Dr. McMahon exceeded his scope of practice. The Hearing Tribunal accepted Dr. McMahon's admission of allegation 4(a).
35. Patient 2 was Patient 1's daughter. In his written response to the complaint, Dr. McMahon wrote that after Patient 2 turned 18, he agreed to assist them with anxiety and sleep issues, for which he prescribed benzodiazepines. Dr. McMahon had previously referred Patient 2 to a pediatric psychiatrist so it is unclear why he felt that he should treat these types of issues himself once they were 18. Dr. W opined that Dr. McMahon continued to prescribe benzodiazepine drugs for Patient 2 without referring them to appropriately trained professionals for their health issues. On this basis the Hearing Tribunal decided to accept Dr. McMahon's admission of allegation 4. Dr. McMahon's lapse of judgment was extreme and unprofessional for the reasons described

above. It was unprofessional conduct, contrary to section 1(1)(pp)(i) of the *Health Professions Act*.

VIII. SANCTIONS SUBMISSIONS

36. The Admission and Joint Submission Agreement jointly proposed that the Hearing Tribunal accept Dr. McMahon's irrevocable request to cancel his practice permit and registration effective March 31, 2024 and make an order that Dr. McMahon be responsible for two-thirds of the costs of the investigation and the hearing.
37. The Admission and Joint Submission Agreement also set out that Dr. McMahon surrendered his triplicate prescription pads and undertook to stop prescribing any drugs monitored by the Triplicate Prescription Program as of March 20, 2020. It stated that he intends to retire from the practice of medicine effective March 31, 2024.
38. In his submissions, Mr. Boyer referred to the factors in *Jaswal v. Medical Board (Nfld)*, 1996 CanLII 11630 (NLSC) and then outlined four previous cases in which retirement or resignation from practice was accepted as a sanction. In the case of Dr. Garbutt and the College of Physicians and Surgeons of Alberta, the physician was found guilty of a sexual boundary violation. His conduct pre-dated the April 1, 2019 change to the law to require mandatory cancellation for sexual abuse of patients. Dr. Garbutt retired from practice and gave an undertaking to the College not to seek reinstatement. The Hearing Tribunal held that Dr. Garbutt's unprofessional conduct would warrant a significant sanction if he had not undertaken to retire and to request the cancellation of his registration. The Hearing Tribunal also ordered Dr. Garbutt to pay two-thirds of the investigation and hearing costs and a \$5,000 fine.
39. In *Mabbott Re*, 2006 CanLII 61034 (AB CPSDC), a case under the former *Medical Profession Act*, the College's Council found the physician guilty of unbecoming conduct in that he performed inappropriate physical examinations and made sexualized comments to his patient. The Council of the College accepted Dr. Mabbott's permanent retirement from practice, his apology and ordered that he pay the costs of the investigation, the hearing and the appeal.
40. Similarly, in Dr. Postnikoff and the College of Physicians and Surgeons of Alberta, the physician was found to have engaged in a sexual relationship with his patient prior to 2017. The Hearing Tribunal held that Dr. Postnikoff's conduct had been unprofessional and accepted his resignation and undertaking not to reapply. Dr. Postnikoff was also directed to pay two-thirds of the costs of an investigation and hearing and a fine.
41. Lastly, Mr. Boyer referred to the case of Dr. A08 and the College of Physicians and Surgeons of Alberta. That case was also decided under the *Medical Profession Act*. Like Dr. McMahon, Dr. A08 had prescribed a high number of opioids for a patient. Unlike Dr. McMahon, Dr. A08's patient was violent and

beat him, causing significant injuries. The Council of the College accepted Dr. A08's resignation and decided not to publish his name, given those circumstances.

42. Mr. Boyer summarized the Complaints Director's position that Dr. McMahon had irrevocably undertaken to retire at the end of March 2024 and not seek reinstatement. That undertaking was part of the totality of the circumstances in which the Complaints Director agreed to the Admission and Joint Submission Agreement. The gravity of the prescribing issues was sufficient to warrant the end of Dr. McMahon's medical practice, so Dr. McMahon's undertaking was an acceptable outcome. While the undertaking would not take effect for approximately four months, this was consistent with the typical practice of granting time for physicians to transition their patients to other providers. Mr. Boyer submitted that the requirement to pay two-thirds of the costs was also a reasonable and appropriate outcome.
43. In his submissions, Mr. Morrow emphasized that while most of the cases referenced were factually very different from Dr. McMahon's admitted conduct, they do support that retirement from practice can be accepted as an appropriate sanction, even in cases of serious unprofessional conduct. Mr. Morrow also highlighted that if the case were to have been contested, final decisions on unprofessional conduct and on sanctions may well have taken longer than March 31, 2024.

IX. SANCTIONS

44. The Hearing Tribunal accepts the Joint Submission and makes the following orders:
 - a. Dr. McMahon's irrevocable request to cancel his practice permit and registration effective March 31, 2024 is accepted as an appropriate sanction;
 - b. Dr. McMahon shall pay two-thirds of the costs of the investigation and hearing before this Hearing Tribunal.

X. REASONS FOR SANCTIONS

45. The Hearing Tribunal considered factors set out in the *Jaswal* case referenced by Mr. Boyer. Dr. McMahon's conduct was very serious. He failed to comply with important Standards of Practice for the prescription and management of potentially very harmful drugs and demonstrated extreme lapses of judgment.
46. The Tribunal also considered that Dr. McMahon was undertaking to retire from practice at age 58, which is relatively young.
47. With respect to the affected patients, Patient 1 and Patient 2, the Hearing Tribunal considered that the evidence before us indicates that both of them are deceased, having passed away in May and July of 2021. While there is no

evidence before us of their causes of death, it is clear to us that Dr. McMahon's conduct failed them. Over a period of many years he demonstrated an extreme lack of judgment and failed to meet the standards expected of regulated members of the medical profession. The public and the profession should expect a very significant sanction in response.

48. In this case, Dr. McMahon has acknowledged the nature and gravity of his unprofessional conduct with his admissions and his agreement to retire from practice. This will ensure the safe and proper practice of medicine and protect the public interest.
49. The parties advised us that the costs up to the end of September of 2023 were approximately \$17,400. The eventual total costs would also include the costs of hearing preparation, the Admission and Joint Submission Agreement, the costs of the hearing and post-hearing costs. The Hearing Tribunal has no concerns with the scale of costs to date.
50. The Hearing Tribunal understands our obligation to defer to the Joint Submission unless it is contrary to the public interest or would undermine the administration of justice. Given our findings and reasons above, we conclude the jointly submitted sanctions and costs orders meet the public interest test we therefore impose them as proposed by the parties, pursuant to sections 82(1)(j) and (l) of the *Health Professions Act*.

Signed on behalf of the Hearing Tribunal by its Chair:



Dated this 19th day of April, 2024.