

STEVEN C. VAREY

Chartered Professional Accountant

Important Announcement: Transition of Ownership

Dear Client,

I am writing to share an important update regarding Steven C Varey CPA. After careful consideration, I have made the decision retire and to transition my accounting practice to Emily A. Rose CPA Professional Corporation effective January 5, 2026.

This decision was made to ensure the long-term continuity, service quality, and growth of the firm. I have full confidence in Emily, whose professional standards, experience, and commitment to client service aligns strongly with my values.

What This Means for You

All services you currently receive will continue without interruption.

Your files, records, and historical data will be securely transferred in accordance with CPA Ontario professional conduct and confidentiality requirements.

Our office location, contact information and service processes will remain the same unless otherwise communicated.

Fees will remain consistent going forward.

A Message from the New Owner – Emily Rose, CPA

I am pleased to purchase Steven C Varey CPA and look forward to supporting you with the same level of professionalism and care you have come to expect.

I have met or spoke with many of you over the past 5 years I have been at Steven C Varey CPA. For those who I have not had the pleasure of meeting yet, I look forward to meeting you. I am passionate about growing our working relationship and learning more about your needs.

My background includes receiving my Bachelor of Management and Organizational Studies Honors Specialization in Accounting with distinction from The University of Western Ontario. Thereafter, I received my Chartered Professional Accountant (CPA) designation from CPA Ontario while working at Deloitte Canada as an External Public Auditor. I have been working in the accounting field since 2017.

I joined Steven C Varey CPA in 2020 where I have been actively involved in all aspects of the services we provide.

In my time away from the office, I enjoy spending time with my family and friends, fostering future Dog Guides, and traveling.

Emily Rose

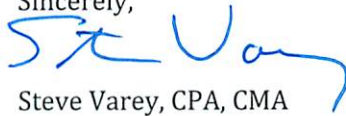
Next Steps

No action is required from you. Over the coming weeks, Emily will begin reaching out personally to (re-)introduce herself and ensure a smooth transition.

If you have any questions, please feel free to contact me directly at stevevarey@sympatico.ca.

Thank you for your trust and the opportunity to serve you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steve Varey".

Steve Varey, CPA, CMA

A handwritten signature in blue ink, appearing to read "Emily Rose".

Emily Rose, CPA

