

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3625/February 18, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17112

In the Matter of

FRAZER FROST, LLP,
SUSAN WOO, CPA, and
MIRANDA SUEN, CPA

ORDER POSTPONING HEARING AND
SCHEDULING PREHEARING
CONFERENCE

The Securities and Exchange Commission issued an order instituting administrative and cease-and-desist proceedings (OIP) in this matter on February 11, 2016. The OIP directs me to issue an initial decision within 300 days after service of the OIP. OIP at 16. A hearing is currently scheduled for March 21, 2016.

In view of the foregoing, I ORDER the following:

1. The hearing scheduled to begin on March 21, 2016, is POSTPONED and a telephonic prehearing conference will be held on March 11, 2016, at 2:00 p.m. EST.
2. Prior to the prehearing conference, the parties must confer and discuss the date of the hearing in this matter, the most convenient location for the hearing, the prehearing schedule, and the matters listed in section 221(c) of the Commission's Rules of Practice. *See* 17 C.F.R. § 201.221(c). In doing so, the parties should bear the following in mind. First, 5 U.S.C. § 554(b) and 17 C.F.R. § 201.200(c) provide guidance regarding the location of the hearing. Second, Respondents have a right to a hearing between thirty and sixty days after service of the OIP. 15 U.S.C. §§ 77h-1(b), 78u-3(b); *see* OIP at 16. If Respondents exercise that right, the hearing in this matter will commence on a date to be determined within that time period. If Respondents waive that right, the hearing will begin roughly four months after the last Respondent is served with the OIP. *See* 17 C.F.R. § 201.360(a)(2). In either event, the hearing date will be discussed during the prehearing conference.
3. By March 9, 2016, the parties must by joint letter, filed consistent with 17 C.F.R. §§ 201.151-52:
 - a) notify this office of the results of their discussion;

b) notify this office if Respondents wish to exercise their right to begin the hearing between thirty and sixty days of service of the OIP; and

c) notify this office of the date they have agreed the hearing should begin.

4. The Division of Enforcement should promptly notify this office when Respondents or their counsel are served with the OIP. Service on an individual is complete upon delivery and service on a corporation or entity is complete upon delivery or attempted delivery, in accordance with 17 C.F.R. § 201.141(a)(2)(i)-(ii). The parties may stipulate to a service date in their joint letter.

The parties are asked to e-mail PDF text-searchable courtesy copies of any filings in this proceeding to alj@sec.gov.

James E. Grimes
Administrative Law Judge