

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 5972/September 14, 2018

ADMINISTRATIVE PROCEEDING  
File No. 3-18292

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In the Matter of	:	
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ANTON & CHIA, LLP,	:	ORDER
GREGORY A. WAHL, CPA	:	
MICHAEL DEUTCHMAN, CPA	:	
GEORGIA CHUNG, CPA, and	:	
TOMMY SHEK, CPA	:	

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The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP) on December 4, 2017, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice. The OIP alleges that Respondents violated the antifraud and reporting provisions of the federal securities laws and engaged in improper professional conduct related to audit and/or interim review engagements for three microcap company clients.<sup>1</sup> The proceeding was stayed between June 21 and August 22, 2018. *Pending Admin. Proc.*, Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490 (June 21, 2018); 10522, 2018 SEC LEXIS 1774 (July 20, 2018); 10536, 2018 SEC LEXIS 2058 (Aug. 22, 2018).

On September 11, 2018, the Division of Enforcement submitted a Motion for a Protective Order (Motion) regarding a voicemail left on the telephone of Respondent Gregory A. Wahl, CPA's, prior attorney, Michael MacPhail.<sup>2</sup> The Motion states that Division counsel telephoned MacPhail on June 22, 2018, and left a voicemail advising him of the stay. After leaving the message, counsel attempted to end the call by hanging up, but, unbeknownst to her, the call was not actually disconnected, and a discussion, which the Division argues is privileged, with another Division attorney about an unrelated, nonpublic, investigation was recorded on the voicemail. The Division learned of this from a July 26, 2018, letter from Stephen M. Lobbin, Esq., a partner in a different law firm from MacPhail's. The letter identifies Respondents as his clients, argues that the claim against them is meritless, and offers to reach a settlement that would include dismissing the

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<sup>1</sup> The proceeding has ended as to Tommy Shek, CPA. *Anton & Chia, LLP*, Exchange Act Release No. 83622, 2018 SEC LEXIS 1704 (July 12, 2018).

<sup>2</sup> On July 16, 2018, MacPhail and co-counsel filed a notice of withdrawal, effective July 23, 2018, as counsel for Wahl, Anton & Chia, LLP, and Georgia Chung, CPA, pursuant to 17 C.F.R. § 201.102(d)(4).

proceeding.<sup>3</sup> The letter contains excerpts, which are redacted from the copy attached to the Motion as Exhibit A, from a transcript of the discussion. The Division obtained the agreement of MacPhail's and Lobbin's law firms not to use or disclose the recording.

In August 2018, the Division learned that Wahl had provided the recording to Christopher J. Langley, Esq., who represents Wahl in his Chapter 11 bankruptcy proceeding, *Gregory Anton Wahl*, No. 8:18-bk-12449 (Bankr. C.D. Cal.) (*Wahl*). The Division requested Langley to direct Wahl to destroy the recording and to refrain from disclosing its contents to others. In response, Langley advised that his firm would not disclose the recording and that he had deleted it from his files. Wahl himself, however, responded by suggesting that he might disclose it to third parties and urged the Division to dismiss this proceeding. The Division then obtained a protective order from the Bankruptcy Court. *Wahl*, ECF No. 97 (Aug. 29, 2018).<sup>4</sup> The court set a status hearing for October 2, 2018.

Action will be taken on the Motion after the receipt of responsive filings or after the time period for responsive filings has passed. *See* 17 C.F.R. §§ 201.154, .160. The deadlines for any opposition and reply are September 21 and October 1, 2018, respectively. Also by October 1, the Division should provide to the Office of Administrative Law Judges for *in camera* review: an unredacted paper copy of Lobbin's letter and a copy of the recording that it received from Lobbin on August 10, 2018.

The Division submitted the Motion under seal. The Motion itself does not contain any arguably privileged material. The Motion describes the contents of the voicemail in general and conclusory terms without detail, and any quotations from the voicemail in Lobbin's letter are redacted. Documents in a public hearing are presumed to be public, and the Motion will not be subject to a protective order and will not be maintained under seal. *See* 17 C.F.R. § 201.322(a), (b).

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge

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<sup>3</sup> Neither Lobbin nor his firm has entered an appearance in this proceeding.

<sup>4</sup> The court ordered that

Gregory A. Wahl, his attorneys, agents, spouse and all those acting in concert with them shall not disclose to any other party (a) the . . . recording . . .; or (b) any copies of any transcripts, documents, or other materials (including electronically stored information) in their possession or control describing or derived from the contents of the recording until further Order of this Court.