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. Only Anton & Chia, LLP, Gregory A. Wahl, CPA, Michael Deutchman, CPA, and Georgia Chung, CPA (Respondents), remain in the proceeding.¹


¹ The proceeding has ended as to Tommy Shek, CPA. Anton & Chia, LLP, Exchange Act Release No. 83622, 2018 SEC LEXIS 1704 (July 12, 2018).
Respondents and the Division should submit a joint proposal for the conduct of further proceedings by December 9, 2018. A party who is unable to agree should submit a separate proposal by that date. A party who fails to submit a proposal or to participate in a joint proposal will be deemed to be in default, and the undersigned will enter an order imposing an appropriate sanction. See August 22 Order, 2018 SEC LEXIS 2058, at *4.

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