

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6499/March 15, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-18292

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

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

Thereafter, the proceeding was stayed: On June 21, 2018, “[i]n light of the Supreme Court’s decision in *Lucia v. SEC*,” 138 S. Ct. 2044 (2018), the Commission stayed all pending administrative proceedings, including this one; the stay was operative through August 22, 2018. *Pending Admin. Proc.*, Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490; 10522, 2018 SEC LEXIS 1774 (July 20, 2018). On August 22, 2018, the Commission ended the stay and ordered a new hearing in each affected proceeding before an administrative law judge who had not previously participated in the proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the proceeding remain with the previous presiding administrative law judge. *Pending Admin. Proc.*, Securities Act Release No. 10536, 2018 SEC LEXIS 2058, at *2-3 (August 22 Order). Accordingly, the proceeding was reassigned to the undersigned. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (C.A.L.J. Sept. 12, 2018).

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).

As previously ordered,² the parties jointly proposed a procedural schedule, which will be adopted; as follows:

| | |
|------------------------------|--|
| March 15, 2019 | Motion[s] for Ruling on the Pleadings |
| March 29, 2019 | Response[s] to Motion[s] |
| April 12, 2019 | Replies |
| May 13, 2019 | Parties to Disclose Name[s] of Expert Witnesses |
| June 3, 2019 | Deadline to Complete Fact Witness Depositions |
| June 14, 2019 | Initial Expert Reports |
| July 12, 2019 | Rebuttal Expert Reports |
| July 26, 2019 | Depositions of Experts |
| August 16, 2019 | Exchange Witness Lists |
| August 23, 2019 | Exchange Exhibit Lists and Pre-Marked Exhibits |
| September 6, 2019 | Prehearing Briefs; Motions in Limine; Objections to Exhibits and Witnesses |
| September 20, 2019 | Responses to Motions in Limine |
| TBD | Telephonic Pre-Hearing Conference[s] |
| October 8, 2019 ³ | Hearing, expected to last up to three weeks, commences |

IT IS SO ORDERED.

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

² *Anton & Chia, LLP*, Admin. Proc. Rulings Release No. 6448, 2019 SEC LEXIS 151, *4 (A.L.J. Feb. 11, 2019). The parties' responses to a previous procedural order, *Anton & Chia, LLP*, Admin. Proc. Rulings Release No. 6129, 2018 SEC LEXIS 2715 (A.L.J. Oct. 2, 2018), were affected by the furlough of Commission personnel from December 27, 2018, to January 28, 2019, and resulting stay of this proceeding. *See Pending Admin. Proc.*, Securities Act Release Nos. 10602, 2019 SEC LEXIS 5, at *1 (Jan. 16, 2019); 10603, 2019 SEC LEXIS 37, at *1 (Jan. 30, 2019).

³ Good cause, including the furlough, the complexity of the case, and the parties' schedules, is shown for this date. *See August 22 Order*, 2018 SEC LEXIS 2058, at *4 n.7.