

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 6546/April 19, 2019

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

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).

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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).

Under consideration are Wahl's March 15, 2019, Motion to Dismiss the Commission's Order Instituting Administrative Proceedings and Memorandum in Support,<sup>2</sup> the Division of Enforcement's March 27, 2019, Response, and Wahl's April 12, 2019, Reply. Wahl's motion is a timely filed Motion for Ruling on the Pleadings. *See Anton & Chia, LLP*, Admin. Proc. Rulings Release No. 6499, 2019 SEC LEXIS 488, at \*2-3 (A.L.J. Mar. 15, 2019). It will be denied pursuant to the standard for a ruling on a motion for a ruling on the pleadings ("even accepting all of the non-movant's factual allegations as true and drawing all reasonable inferences in the non-movant's favor, the movant is entitled to a ruling as a matter of law."). *See* 17 C.F.R. § 201.250(a).

Wahl raises many factual disputes with the OIP, but no legal challenges. In fact, most of Wahl's filing is a detailed Answer to the OIP. As such, it illuminates issues to be resolved in further proceedings, but does not provide a basis in itself to dismiss the proceeding. Additionally, Wahl represents that Anton & Chia, LLP, is no longer operating as a business and that he has "no interest in being involved in attestation engagements (audits and reviews) for public companies," such that moving forward with this proceeding is a waste of time and resources. These representations, if established, do have a bearing on potential sanctions if violations are proven, but do not in themselves warrant dismissal of the proceeding.

IT IS SO ORDERED.

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

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<sup>2</sup> The motion is captioned as "Georgia Chung and Gregory A. Wahl's," but Chung did not sign it. Instead, Wahl represents that he filed the motion on behalf of himself and Chung. However, while he may appear on his own behalf, Wahl, who is not an attorney, may not appear on Chung's behalf. *See* 17 C.F.R. § 201.102(a), (b) ("(a) *Representing oneself*. In any proceeding, an individual may appear on his or her own behalf. (b) *Representing others*. In any proceeding, a person may be represented by an attorney at law admitted to practice before the Supreme Court of the United States or the highest court of any State."). Any representations concerning Chung in this filing, or any future filing, must be disregarded unless Chung signs the filing. *See* 17 C.F.R. § 201.153(a). She may file a signed copy of the Motion to Dismiss the Commission's Order Instituting Administrative Proceedings and Memorandum in Support if she wishes to join it. *See* 17 C.F.R. § 201.153(b)(2).