

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

Administrative Proceedings Rulings  
Release No. 6722 / January 9, 2020

Administrative Proceeding  
File No. 3-18292

In the Matter of

**Anton & Chia, LLP,  
Gregory A. Wahl, CPA,  
Michael Deutchman, CPA,  
Georgia Chung, CPA, and  
Tommy Shek, CPA**

**Notice Regarding  
Closing Argument**

The hearing in this proceeding will conclude with closing arguments conducted by videoconference on January 15, 2020, at 12:00 p.m. Eastern time (9:00 a.m. Pacific time). The conference will include participants at the Securities and Exchange Commission's Los Angeles regional office, its Chicago regional office, and at Commission headquarters in Washington, DC. The Division of Enforcement shall obtain a court reporter in advance of the conference.

Per the parties' agreement, the Division will have a maximum of 90 minutes to present its argument. The three Respondents, Gregory A. Wahl, CPA, Michael Deutchman, CPA, and Georgia Chung, CPA, will have a combined 90 minutes for their argument. The Division will then have 30 minutes for rebuttal.

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Jason S. Patil  
Administrative Law Judge