

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

Administrative Proceedings Rulings  
Release No. 6741 / March 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**

**Order Admitting  
Exhibit 839.8**

The Division of Enforcement designated several portions of the July 2, 2019, deposition of Respondent Gregory A. Wahl, CPA, and the February 8, 2016, investigative testimony of Respondent Georgia Chung, CPA, and those designated portions of the transcripts are in the record as part of Exhibit 839.6. Now, the Division moves to admit Exhibit 839.8, which designates two additional short excerpts from Wahl's and Chung's testimony.

I ADMIT Exhibit 839.8. *See* 17 C.F.R. § 201.235(b) (the deposition or investigative testimony of a party may be used by an adverse party for any reason).

I will further allow Wahl and Chung to counter-designate other portions of the July 2019 and February 2016 testimony if it will help place the new statements highlighted by the Division in their proper context.

Such counter-designations must be made by April 1, 2020, when Wahl and Chung's post-hearing brief is due.<sup>1</sup>

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Jason S. Patil  
Administrative Law Judge

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<sup>1</sup> Wahl and Chung should have copies of Chung's February 2016 investigative testimony and Wahl's July 2019 deposition. Chung's testimony is listed as Exhibit 54 on the Division's exhibit list, dated October 2, 2019, and Wahl's deposition is listed as Exhibit 24. I assume both were provided to Respondents before the hearing, as the scheduling order required the parties to exchange exhibits. If, however, Wahl and Chung do not have complete copies of these transcripts, the Division shall provide the transcripts to them so that they can make counter-designations.