

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21298

In the Matter of

**Jia Roger Qian Wang, CPA and
Wang Certified Public Accountant,
P.C.,**

Respondents.

**SECOND AMENDED JOINT PREHEARING
STATEMENT**

AUGUST 18, 2023

Alexander Vasilescu
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U.S. Securities and Exchange Commission
Division of Enforcement
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Counsel for Division of Enforcement

On February 8, 2023, the Securities and Exchange Commission (the “SEC”) issued an Order Instituting Proceedings (the “OIP”) against Jia Roger Qian Wang, CPA and Wang Certified Public Accountant, P.C., (the “Respondents”). On March 30, 2023, the Respondents served the Division of Enforcement an Answer to the OIP.

The OIP required that the parties conduct a prehearing conference pursuant to Rule 221 of the Commission’s Rules of Practice, 17 C.F.R. § 201.221, within fourteen days of service of the Answer. On April 7, 2023, the parties conducted a prehearing conference by video.

Respondents’ participation in the preparation of this joint prehearing statement is without prejudice, and does not limit his ability to seek a stay of this administrative proceeding or to seek any and all other types of relief in federal courts.

The parties addressed each numbered item in Rule of Practice 221(c) as follows:

(1) Simplification and clarification of the issues

The parties at this time cannot identify issues to be narrowed or clarified.

(2) Exchange of witness lists and copies of exhibits

See proposed case schedule below.

(3) Timing of expert witness disclosures and reports, if any

See proposed case schedule below.

(4) Stipulations, admissions of fact, and stipulations concerning the contents, authenticity, or admissibility into evidence of documents

The parties agree that engaging in discussions on this topic is premature at this time.

(5) Matters of which official notice may be taken

The parties agree that engaging in discussions on this topic is premature at this time.

(6) Schedule for exchanging prehearing motions or briefs

See proposed case schedule below.

(7) Methods of service for papers other than Commission orders

The parties agree that e-mail service is sufficient in this case.

(8) Filing of any motion pursuant to Rule 250

See proposed case schedule below.

(9) Settlement of any or all issues

No meaningful progress towards settlement has been made. The parties agree that they will continue to communicate and try to negotiate a settlement but if they cannot agree, then go forward with a hearing.

(10) Determination of hearing dates

See proposed case schedule below. The SEC anticipates the hearing will last no longer than five hearing days. The Respondent anticipates the hearing will last no longer than five hearing days.

(11) Amendments to the OIP or answers thereto

The Division of Enforcement does not anticipate making any amendments to the OIP at this time and Mr. Wang has raised proposed amendments. The parties have not come to an agreement on the proposed amendments and will revisit this issue during discovery. On March 30, 2023, the Respondent properly served the SEC with its Answer.

(12) Production and timing for completion of the production, of documents as set forth in § 201.230, and prehearing production of documents in response to subpoenas duces tecum as set forth in § 201.232;

See proposed case schedule below. The parties agree that on February 15, 2023 the SEC produced what it represents to be its relevant investigative files pursuant to Rule 230. The parties anticipate serving document requests prior to the close of fact discovery.

(13) Specification of procedures as set forth in Rule 202

None at this time.

(14) **Depositions to be conducted, if any, and date by which depositions shall be completed**

Depositions for the Respondents were scheduled and noticed for August 9 and 10, 2023. The first day was conducted and concluded on August 9, 2023. Respondents stipulated in lieu of conducting the deposition on August 10, 2023 that they would respond to requests to identify and produce documentation to the Division of Enforcement, which was the intended course of questioning. The Division of Enforcement had prepared a computer that contained Respondents work papers and instead of identifying them at the deposition on August 10, 2023, Respondents agreed to provide the Division of Enforcement these records by September 18, 2023 and further provide time to review the responsive records to the extent any existed. *See* proposed case schedule below.

(15) **Such other matters as may aid in the orderly and expeditious disposition of the proceeding.**

The Division of Enforcement respectfully will request leave to move for summary disposition against Respondents and will file its request by August 25, 2023.

PROPOSED CASE SCHEDULE

The parties stipulate and agree, subject to the Court's approval, to the following case schedule:

EVENT	DEADLINE
Parties must seek leave to file for summary disposition	August 25, 2023
Respondents provide responses to Division of Enforcement's requests in lieu of Deposition	September 18, 2023
Close of fact discovery	October 9, 2023
Last date to serve expert reports	November 15, 2023
Last date to serve rebuttal expert reports	December 8, 2023

Close of expert discovery	December 15, 2023
Last date to file any motions for summary disposition (if any)	December 29, 2023
Last date to file oppositions to any motions for summary disposition	January 12, 2024
Last date to file replies to any motions for summary disposition	January 19, 2024
Parties to exchange and file final witness lists	January 19, 2024
Parties exchange and file final exhibit lists and pre-marked exhibits	February 2, 2024
Parties to file motions <i>in limine</i> , prehearing briefs, and any proposed stipulations of act	February 19, 2024
Final Prehearing Conference	February 26, 2024
Hearing commences in-person. The Court will coordinate finding a location for the hearing.	March 5, 2024

DIVISION OF ENFORCEMENT

By its Attorneys:

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Jia Roger Qian Wang, CPA and Wang Certified
Public Accountant, P.C.



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Administrative Proceeding File No. **3-21298**

SERVICE LIST

Pursuant to Commission Rule of Practice 151 (17 C.F.R. 201.151), I certify that the attached **Joint Prehearing Statement** was served on **August 19, 2023**, upon the following parties as follows:

Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission 100 F.
Street, N.E., Mail Stop 1090 Washington, DC
20549

(By eFAP only)

Jia Roger Qian Wang, CPA and Wang Certified
Public Accountant, P.C.

(By electronic email only)

Dated: August 19, 2023