

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 101203 / September 27, 2024

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4525 / September 27, 2024

Admin. Proc. File No. 3-21139

In the Matter of  
  
IRA S. VIENER, CPA

ORDER DISMISSING PROCEEDINGS

On September 22, 2022, the Securities and Exchange Commission issued an order instituting proceedings against Ira S. Viener, CPA, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.<sup>1</sup> On August 12, 2024, the Division of Enforcement filed a motion to dismiss the proceedings.

IT IS ORDERED that these proceedings are dismissed.

By the Commission.

Vanessa A. Countryman  
Secretary

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<sup>1</sup> *Ira S. Viener, CPA*, Exchange Act Release No. 95884, 2022 WL 4445472 (Sept. 22, 2022).