

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3604/February 12, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17112

In the Matter of

FRAZER FROST, LLP,
SUSAN WOO, CPA, and
MIRANDA SUEN, CPA

ORDER SCHEDULING HEARING
AND DESIGNATING PRESIDING
JUDGE

The Securities and Exchange Commission has ordered, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice, that the Administrative Law Judge assigned to this proceeding shall issue an initial decision no later than 300 days from service of the order instituting proceedings. *See* 17 C.F.R. § 201.360(a)(2).

IT IS ORDERED that the hearing in this matter commence at 9:30 a.m., Monday, March 21, 2016, in the Commission Headquarters Offices, Hearing Room 2, 100 F Street, N.E., Washington, D.C. 20549.

IT IS FURTHER ORDERED that Administrative Law Judge James E. Grimes preside at the hearing in these proceedings and perform other and related duties in accordance with the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the parties confer and notify the presiding judge of a suggested date and time for a prehearing conference which will be conducted telephonically unless the parties prefer otherwise.

Service of all orders and rulings on parties is made by the Commission's Office of the Secretary, or other duly authorized Commission officer, pursuant to Commission Rule of Practice 141, 17 C.F.R. § 201.141. All issuances by Administrative Law Judges are posted on the Commission's website at <http://www.sec.gov/alj>.

For the Commission, by its Chief Administrative Law Judge, pursuant to delegated authority.

Brenda P. Murray
Chief Administrative Law Judge