

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3766/April 6, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17112

In the Matter of

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

ORDER RESCHEDULING HEARING AND  
REVISING PROCEDURAL SCHEDULE

The parties have communicated to my office their agreement to reschedule the hearing in this matter to June 13, 2016, in order to better accommodate defense counsel's schedule. I therefore revise the procedural schedule as follows. The summary disposition briefing schedule will remain unchanged.

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|-----------------|---|
| March 31, 2016: | Respondents may file a motion for summary disposition preserving their constitutional arguments.                        |
| April 14, 2016: | Division of Enforcement's opposition to motion for summary disposition is due.  |
| April 21, 2016: | Reply to opposition to motion for summary disposition is due.   |
| May 13, 2016:   | Division files its witness list and provides Respondents with its exhibit list and pre-marked copies of exhibits.       |
| May 18, 2016:   | Respondents file their witness list and provide Division with their exhibit list and pre-marked copies of exhibits.     |
| May 18, 2016:   | Expert reports, if any, are due.  |
| May 25, 2016:   | Motions in limine and amendments to exhibit and witness lists are due.  |
| June 1, 2016:   | Oppositions to motions in limine are due, and objections to exhibits and witnesses are due. Rebuttal expert reports are |

due. Requests for official notice, stipulations, and admissions of fact are due.

June 8, 2016: Prehearing briefs are due. The parties shall participate in a telephonic prehearing conference, at a time to be determined.

June 13, 2016: The hearing will begin at 9:30 a.m. PDT in Los Angeles, California, at a location to be determined.

The parties are reminded that all filings must be filed in hard copy with the Office of the Secretary. *See* 17 C.F.R. §§ 201.151, .152. They are asked to always email courtesy copies of filings to [alj@sec.gov](mailto:alj@sec.gov) in Word and in PDF text-searchable format. Electronic copies of exhibits should not be combined into a single PDF file, but sent as separate attachments, and should be provided in text-searchable format whenever practicable.

Lastly, the guidelines set forth in my March 16 order remain in effect.

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James E. Grimes  
Administrative Law Judge