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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 3791/April 20, 2016

ADMINISTRATIVE PROCEEDING File No. 3-17112

In the Matter of

FRAZER FROST, LLP, SUSAN WOO, CPA, AND MIRANDA SUEN, CPA **NOTICE TO PARTIES**

The hearing in this proceeding will begin at 9:30 a.m. PDT on June 13, 2016, at the Richard H. Chambers Courthouse, Courtroom #2, 125 South Grand Avenue, Pasadena, CA 91105.

James E. Grimes Administrative Law Judge