

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3802/April 22, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17112

In the Matter of

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

STAY ORDER

Today, this office received a joint motion to stay this proceeding based upon Respondents' and the Division of Enforcement's agreement in principle to a settlement that will resolve the proceeding on all major terms.

For good cause shown, it is ORDERED that the joint motion is GRANTED, and the proceeding is STAYED, subject to compliance with Rule of Practice 161(c)(2), 17 C.F.R. § 201.161(c)(2), requiring that this office be notified promptly if any of the requirements of the Rule are not met.

James E. Grimes
Administrative Law Judge