

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6448/February 11, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-18292

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In the Matter of	:	
	:	
ANTON & CHIA, LLP,	:	ORDER
GREGORY A. WAHL, CPA	:	
MICHAEL DEUTCHMAN, CPA	:	
GEORGIA CHUNG, CPA, and	:	
TOMMY SHEK, CPA	:	

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The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP) on December 4, 2017, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice. The OIP alleges that Respondents violated the antifraud and reporting provisions of the federal securities laws and engaged in improper professional conduct related to audit and/or interim review engagements for three microcap company clients. Only Anton & Chia, LLP, Gregory A. Wahl, CPA, Michael Deutchman, CPA, and Georgia Chung, CPA (Respondents), remain in the proceeding.<sup>1</sup>

Thereafter, the proceeding was stayed: On June 21, 2018, “[i]n light of the Supreme Court’s decision in *Lucia v. SEC*,” 138 S. Ct. 2044 (2018), the Commission stayed all pending administrative proceedings, including this one; the stay was operative through August 22, 2018. *Pending Admin. Proc.*, Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490; 10522, 2018 SEC LEXIS 1774 (July 20, 2018). On August 22, 2018, the Commission ended the stay and ordered a new hearing in each affected proceeding before an administrative law judge who had not previously participated in the proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the proceeding remain with the previous presiding administrative law judge. *Pending Admin. Proc.*, Securities Act Release No. 10536, 2018 SEC LEXIS 2058, at \*2-3. (August 22 Order). Accordingly, the proceeding was reassigned to the undersigned. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (C.A.L.J. Sept. 12, 2018).

Previously, the undersigned ordered: that Respondents and the Division should submit a joint proposal for the conduct of further proceedings by December 9, 2018; that a party who is

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<sup>1</sup> The proceeding has ended as to Tommy Shek, CPA. *Anton & Chia, LLP*, Exchange Act Release No. 83622, 2018 SEC LEXIS 1704 (July 12, 2018).

unable to agree should submit a separate proposal by that date; and that a party who fails to submit a proposal or to participate in a joint proposal will be deemed to be in default. *Anton & Chia, LLP*, Admin. Proc. Rulings Release No. 6129, 2018 SEC LEXIS 2715, at \*3 (A.L.J. Oct. 2, 2018); *see* August 22 Order, 2018 SEC LEXIS 2058, at \*4. The Division timely submitted a proposal on Monday, December 10, 2018. The Division represented that the parties could not agree on a joint proposal and Respondents would submit a separate proposal. No Respondent did so, but the proceeding was stayed on January 16, 2019, as a result of the Commission's "lapse in appropriations." *Pending Admin. Proc.*, Securities Act Release No. 10602, 2019 SEC LEXIS 5, at \*1. The stay has now been lifted. *Pending Admin. Proc.*, Securities Act Release No. 10603, 2019 SEC LEXIS 37, at \*1 (Jan. 30, 2019). Nonetheless, in light of possible misunderstanding caused by the furlough of Commission personnel, which commenced on December 27, 2018, the undersigned will not, at this time, order any Respondent to show cause why he, she, or it should not be subject to the sanctions authorized in the OIP. Instead, each Respondent should affirmatively state whether or not he, she, or it will continue to defend the proceeding; the statements should be filed by February 19, 2019. The Division and any Respondent that proposes to continue to defend the proceeding should submit a joint proposal for the conduct of further proceedings by March 11, 2019. A party who is unable to agree should submit a separate proposal by that date, and a party who fails to submit a proposal or to participate in a joint proposal will be deemed to be in default.

IT IS SO ORDERED.

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge