

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 6631/July 17, 2019

ADMINISTRATIVE PROCEEDING
File No. 3-18292

In the Matter of

| | | |
|-------------------------|---|-------|
| ANTON & CHIA, LLP, | : | |
| GREGORY A. WAHL, CPA, | : | ORDER |
| MICHAEL DEUTCHMAN, CPA, | : | |
| GEORGIA CHUNG, CPA, and | : | |
| TOMMY SHEK, CPA | : | |

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; a hearing is scheduled to commence on October 8, 2019.¹ 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. A procedural schedule was set on March 15, 2019.² In May and June 2019, the parties requested that certain procedural dates be extended to allow newly retained counsel for Wahl and Chung additional time to prepare for the hearing, and the schedule was modified on May 17 and June 14, 2019, to reflect the dates on which all parties agreed.³ Under consideration is Wahl and Chung's Request for an Extension of the Date for the Exchange of Expert Reports, dated July 11, 2019; the Division of Enforcement's July 12 Response; and Wahl and Chung's July 14 Reply. Wahl and Chung request a 10 day extension of the July 15 date⁴ to exchange expert reports, which the Division opposes.⁵

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

² *Anton & Chia, LLP*, Admin. Proc. Rulings Release No. 6499, 2019 SEC LEXIS 488 (A.L.J.).

³ *Anton & Chia, LLP*, Admin. Proc. Rulings Release Nos. 6580, 2019 SEC LEXIS 1162 (A.L.J.); 6605, 2019 SEC LEXIS 1393 (A.L.J.).

⁴ The original date to exchange expert reports, June 14, 2019, was extended to June 28, and then to July 15. *Anton & Chia, LLP*, 2019 SEC LEXIS 488, at *3; 2019 SEC LEXIS 1162, at *1; 2019 SEC LEXIS 1393, at *1.

⁵ Deutchman has not expressed a view on the matter.

Counsel for Wahl and Chung was retained on May 11, 2019. It was necessary to obtain the approval of the Bankruptcy Court for counsel's representation of Wahl as debtor in possession in an ongoing bankruptcy proceeding. The court granted Wahl's request for approval, filed May 29, 2019, on July 1, 2019. Counsel performed several ministerial acts before that date, but despite due diligence following the July 1 approval, is unable to provide expert reports as scheduled and thus requests a ten-day extension, until July 25. The Division's opposition cites a history of delay and foot-dragging by Wahl prior to his retention of current counsel. In view of the brief extension that counsel requests, which will not interfere with the scheduled hearing date, and in order to enable Wahl and Chung to properly defend themselves, the date for exchange of expert reports will be postponed until July 25, 2019. The dates for rebuttal expert reports and deadline to complete depositions of experts will be postponed accordingly, to August 15 and 26, respectively. All other procedural dates remain the same. Further postponements of the expert report deadlines will not be contemplated.

IT IS SO ORDERED.

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