

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 6640/July 23, 2019

ADMINISTRATIVE PROCEEDING
File No. 3-18292

In the Matter of

ANTON & CHIA, LLP,	:	
GREGORY A. WAHL, CPA,	:	PREHEARING 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;¹ a hearing is scheduled to commence on October 8, 2019, in Los Angeles, at a location to be determined. 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 prehearing conference was held yesterday. The Division of Enforcement and Respondents Gergory A. Wahl, Michael Deutchman, and Georgia Chung, CPAs, appeared. The trustee in bankruptcy of Anton & Chia, LLP, also appeared, and the Division explained that it has reached a settlement of the charges as to that Respondent that it hopes to present to the Commission within the next two months.

At the parties' suggestions, several steps were taken to streamline the proceeding and avoid wasting public and private resources. In addition to procedures previously ordered, the parties will attempt to reach stipulations as to facts, which will be filed by September 9, 2019. Also by September 9, 2019, the Division will designate portions of recent depositions to be potentially used in lieu of testimony by those witnesses, with counter-designations due by September 12, 2019. September 9, 2019, will also be the deadline for prehearing briefs, motions in limine, and objections to exhibits and witnesses. September 20, 2019, will remain the deadline for responses to motions in limine and objections. A telephonic prehearing conference was scheduled for September 13, 2019, at 2:00 p.m. EDT.

IT IS SO ORDERED.

/S/ Carol Fox Foelak

Carol Fox Foelak
Administrative Law Judge

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).