

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

Administrative Proceedings Rulings  
Release No. 6694 / October 7, 2019

Administrative Proceeding  
File No. 3-18292

In the Matter of

**Anton & Chia, LLP,  
Gregory A. Wahl, CPA,  
Michael Deutchman, CPA,  
Georgia Chung, CPA, and  
Tommy Shek, CPA**

**Order Following Final  
Prehearing Conference**

On October 3, 2019, I held a final telephonic prehearing conference attended by the Division of Enforcement and the remaining Respondents.<sup>1</sup> I ruled on pending motions and discussed logistics for the hearing slated to begin on October 15, 2019, in Los Angeles. The following paragraphs memorialize those discussions and decisions.

*Motions*

- (1) I DENIED the Division's motion to strike from the record the proposed stipulated facts submitted by Respondents Gregory A. Wahl, CPA, and Georgia Chung, CPA,<sup>2</sup> on September 17, 2019, but explained that I was not adopting the proposed facts and would not give them any weight,

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<sup>1</sup> The attorney for Michael Deutchman, CPA, did not identify himself on the call, but in an email communication with my office, he confirmed that he was present for some of the discussion. Anton & Chia, LLP, recently settled with the Securities and Exchange Commission. *Anton & Chia*, Securities Exchange Act of 1934 Release No. 87033, 2019 SEC LEXIS 2864 (Sept. 20, 2019). And Tommy Shek, CPA, settled earlier in the proceeding. *Anton & Chia*, Exchange Act Release No. 83622, 2018 SEC LEXIS 1704 (July 12, 2018).

<sup>2</sup> For convenience, I will often refer to Wahl and Chung as "Respondents" for the remainder of this order.

as they were not agreed to by the Division. Respondents and the Division may still attempt to reach stipulations as to some of these facts; alternatively, Respondents may recite them in a post-hearing submission if they are supported by the hearing record.

- (2) I GRANTED IN PART the Division's motion to exclude Wahl's unsworn factual narratives. The narratives are not admitted into evidence and may not be used in lieu of Wahl's live testimony under oath. However, I reserve ruling on the possibility that the narratives, although not contemporaneous accounts of the events they describe, could be used to refresh Wahl's recollections during his direct testimony.
- (3) I GRANTED IN PART the Division's motion regarding the expert William W. Holder. Respondents indicated that they could not afford Holder at this time and were not planning on calling him as an expert witness. I noted that if Respondents' financial circumstances change, the parties should work together to schedule a deposition for Holder, which would allow him to testify at the hearing. I therefore provisionally GRANTED the Division's motion to exclude Holder from testifying as an expert witness, given that he was not made available for deposition by Respondents. Beyond his testimony, I reserved ruling on the extent to which Holder's August 2015 expert declaration is admissible until the hearing, because it was relied on by Respondents' expert John Misuraca, and the parties have not yet raised and discussed the exceptions to the presumption of inadmissibility of such a declaration. I will determine its admissibility at the hearing after I hear Misuraca's testimony and arguments regarding any exception.
- (4) I GRANTED IN PART the Division's motion to limit Misuraca's testimony, exclude portions of his reports, and exclude a rebuttal report to the Division's expert Harris L. Devor allegedly written by Wahl. Going in reverse: the rebuttal report is inadmissible except for the portions that were written by Misuraca or reflect his opinions. Whether any such portions exist will be determined at the hearing. I DENIED the portion of the Division's motion requesting to strike the parts of Misuraca's reports discussing GAAS and GAAP and bar him from offering opinions on those standards. Cross-examination of Misuraca will allow me to determine whether he has the expertise to opine on the standards and whether he is actually offering any opinions

on the matter.<sup>3</sup> I reserved ruling on the Division's request to exclude Misuraca's report about CannaVEST Corp. and any related testimony by Misuraca. After Respondents tender him as an expert, and before Misuraca testifies as to his expert opinions on direct, the Division may voir dire him about his expertise relating to his CannaVEST opinions. I will also hear from Wahl at the hearing about the allegedly doctored email that informed Misuraca's CannaVEST report.

- (5) I DENIED Respondents' motion, appearing on the final page of their prehearing brief, to cancel the hearing and resolve the proceeding by dispositive motions. The time to request allowance to file motions for summary disposition is long past, and such motions will significantly delay the start of the hearing. *See* 17 C.F.R. § 201.250(c). Further, the parties' briefs reveal that there are numerous issues of disputed material fact ripe for exploration through live testimony.

### *Logistics*

- (1) On October 15, the hearing will begin at 10 a.m. at the Edward R. Roybal Federal Building, Courtroom 1645 (United States Bankruptcy Court), 255 E. Temple Street, Los Angeles, CA 90012. On each subsequent day, proceedings will begin at 9 a.m.
- (2) The parties are reminded that the hearing is currently scheduled for four nonconsecutive weeks: October 15-18, November 4-8 and 18-22, and December 2-6. *See* Prhr'g Tr. 16, 18 (Aug. 28, 2019). Each week's proceedings will take place in the same location; the courtroom's availability for each week has now been confirmed. The parties must keep their schedules clear to complete this proceeding as scheduled. If any conflicts arise, this proceeding takes priority because its schedule has been set for over a month, by agreement of all parties.<sup>4</sup>
- (3) One week before each scheduled hearing week, the parties will provide each other and my office with a list of witnesses that they intend to call that week. For example, for the hearing week beginning on October 15,

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<sup>3</sup> Misuraca's deposition transcript is of course available for impeachment purposes.

<sup>4</sup> At the prehearing conference on August 28, the attorney for Wahl and Chung noted that there were some mornings during the scheduled weeks on which he had previously scheduled court appearances. Prhr'g Tr. 12-13. If he keeps my office informed of those matters and whether they are going forward, the parties and I can attempt to work around his schedule. He may not, however, schedule new court appearances during the hearing weeks.

the Division shall provide that week's witness list by October 8. Respondents' disclosure obligations will likely begin prior to subsequent hearing weeks. Each party will provide an updated witness roster for the remainder of the week at the end of each hearing day, as necessary, or read that information into the hearing record.

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Jason S. Patil  
Administrative Law Judge