

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

Administrative Proceedings Rulings
Release No. 6720 / December 19, 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 to Show Cause
as to Randall Letcavage**

Randall Letcavage has twice failed to comply with a subpoena to testify in this proceeding issued at the request of Respondent Gregory A. Wahl, CPA.

On November 6, 2019, I issued a subpoena for Letcavage to appear and testify during the hearing about a month later. He was initially scheduled to testify on November 21. On November 20, I was informed by Wahl that Letcavage would not appear. His testimony was rescheduled for December 6, but Letcavage's attorney informed Wahl of a conflict mere days before. On December 4, I issued a second subpoena requiring Letcavage's attendance on December 17, but then I learned from Wahl on December 16 that Letcavage could not testify because of an illness.

Whether Letcavage had valid reasons for failing to appear on each occasion is beside the point. His counsel should have informed me of those reasons by application with sufficient supporting documentation and with enough notice to reschedule Letcavage's testimony without inconveniencing the parties. *See* 17 C.F.R. § 201.232(e) (requiring applications to modify subpoenas to be filed before the appearance date and in no event more than fifteen days after service); *see also* 17 C.F.R. § 201.154(a) ("Unless made during a hearing or conference, a motion shall be in writing, shall state with particularity the grounds therefor, shall set forth the relief or order sought, and shall be accompanied by a written brief of the points and authorities relied upon.").

I ORDER Letcavage to SHOW CAUSE why he has failed to comply with the subpoenas. In addition, Letcavage must appear for testimony on Monday, January 6, 2020, pursuant to a new subpoena to be issued today. Any request to change the date and time of Letcavage's testimony must be made by motion no later than December 30, 2019. If Letcavage again fails to comply with the subpoena, I may refer the matter for subpoena enforcement proceedings in federal district court. *See* 15 U.S.C. § 78u(c).

I FURTHER ORDER that when Letcavage's counsel receives this order and the accompanying subpoena, he shall provide it to his client and email my office (alj@sec.gov) and the parties to confirm that Letcavage has received it.

Jason S. Patil
Administrative Law Judge