

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

Administrative Proceedings Rulings
Release No. 6725 / January 17, 2020

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**

Post-hearing Order

The hearing in this proceeding concluded January 15, 2020. I ORDER the following post-hearing schedule:

1. By January 29, the parties shall file paper copies of their exhibits, both admitted and those offered but not admitted, with the Securities and Exchange Commission's Office of the Secretary. *See* 17 C.F.R. §§ 201.350, .351. Those exhibits that are available in native format only, or are too voluminous or impractical to file in paper, shall be filed with the Office of the Secretary in electronic format (e.g., disc or USB drive); and the parties shall maintain and preserve genuine copies of any such electronic exhibits in the event they are requested to resubmit them in any appeal from the initial decision. Those exhibits that the parties wish to exclude from the public record should be filed separately, under seal. Additionally, the parties shall jointly provide my office with electronic copies of all of the aforementioned exhibits on a USB drive. The exhibits should be provided as text-searchable PDFs or, in the case of spreadsheets, audio files, or other formats where conversion to PDF would be impracticable, in their native format.
2. Also by January 29, the parties shall submit, to alj@sec.gov, a joint list of admitted exhibits and exhibits offered but not admitted in MS Excel or Word format. The joint exhibit list should specify the exhibit number; description of the exhibit; Bates-stamp numbers, if any; and page(s) in the hearing transcript

on which the exhibit was offered and admitted, if applicable. The list should identify those exhibits that are filed under seal.

3. By March 2, the Division of Enforcement shall file its opening post-hearing brief on the merits and proposed findings of fact. The Division's post-hearing brief shall not exceed 15,000 words. Proposed findings have no word limit.

4. By April 1, each Respondent shall file his or her opening post-hearing brief on the merits, proposed findings of fact, and response to the Division's proposed findings of fact. If Respondents Gregory A. Wahl, CPA, and Georgia Chung, CPA, elect to file a joint brief, they must each sign it.¹ A Respondent's brief shall not exceed 15,000 words; Respondents may not exceed this limit by filing a joint brief. A response to proposed findings has no word limit.

5. By April 15, the Division shall file its response to Respondents' proposed findings of fact, and may file a reply brief on the merits not to exceed 7,500 words.

6. The parties' briefs and proposed findings of fact and responses thereto should follow these guidelines:

a. Post-hearing briefs must separately address each of the applicable statutory or regulatory violations charged in the order instituting proceedings and explain how a Respondent's conduct either did or did not meet the specific requirements for liability under the applicable section or rule. Each party should freely use Commission or federal court precedent to support its position on whether each element of a violation has been proven.

b. Proposed findings of fact shall be numbered and must be supported by citations to specific portions of the record. Each citation shall be accompanied by quotation of the language that best supports the proposed finding. If the language is drawn from witness testimony or an expert report, the witness or expert should be identified. If the language is drawn from an exhibit, an abbreviated exhibit description should be included. Each party is requested, but not required, to attach to its proposed findings a timeline that identifies significant events.

c. Proposed findings of fact are not subject to a page or word limit. However, as a best practice, the parties should strive to concisely and clearly set forth the most relevant facts supporting each proposition. Moreover, the

¹ Wahl is not permitted to represent Chung in this proceeding; however, if she signs a brief that he writes, she represents that she has adopted the views in it as her own. See 17 C.F.R. §§ 201.102(b), .153(b).

purpose of the parties' proposed findings of fact is to identify, but not argue, the facts that I should rely on to decide this proceeding. I will not rely on any proposed finding of fact that contains argument. By contrast, the post-hearing briefs should contain all arguments regarding the application of law to fact and arguments regarding all disputed issues.

d. The response to a party's proposed findings of fact shall be numbered, and must reflect those paragraphs as to which there is no dispute. A party's response to proposed findings is not subject to a page or word limit, but shall be limited to a counterstatement of the factual finding, specifically identifying the language that is disputed, and then supporting that counterstatement by citations and quotations as described above.

7. Courtesy copies of post-hearing briefs, proposed findings of fact, and responses should be submitted to alj@sec.gov as both text-searchable PDFs *and* MS Word documents. Electronic courtesy copies do not obviate the requirement for the parties to file paper copies with the Office of the Secretary.

Jason S. Patil
Administrative Law Judge