

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

Administrative Proceedings Rulings  
Release No. 6726 / January 28, 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**

**Order Admitting Exhibit 772**

The Division of Enforcement moves to admit Exhibit 772, a work paper prepared by PKF LLP, the auditor retained by CannaVEST Corp. after Anton & Chia, LLP, performed interim reviews of CannaVEST's financial information in the first three quarters of 2013. The exhibit was authenticated by James Stewart, a partner at PKF, and the Division questioned him extensively about the exhibit. Tr. 2870, 2880-92. However, the Division inadvertently neglected to move for the exhibit's admission following Stewart's testimony about it.

Exhibit 772 is ADMITTED, the opposition of Respondent Gregory A. Wahl, CPA, notwithstanding. In evaluating Anton & Chia's interim reviews, a comparison between its work and the work performed by a subsequent auditor is relevant, particularly because it concerns the same year's financial information and the same transaction that Wahl is alleged to have reviewed improperly. *See* 17 C.F.R. § 201.320(a) ("the hearing officer may receive relevant evidence"). The concerns raised by Wahl go to the weight the evidence should be given; Wahl is free to raise such matters in his brief.

In his opposition, Wahl also asks me to rescind the admission into evidence of a number of CannaVEST's public filings with the Securities and Exchange Commission (Exhibits 711-721) and a letter from PKF to

CannaVEST (Exhibit 775).<sup>1</sup> He similarly requests that I not consider testimony related to these exhibits. I DENY his request. For the same reason that Exhibit 772 is relevant, PKF's work, CannaVEST's public filings, and testimony concerning them are relevant to the issues I need to decide. Wahl's assertions that this evidence is irrelevant because PKF's work post-dated Respondents' work by three months are unpersuasive. Even if PKF had access to more information and its audit was more rigorous than a review, the challenged evidence provides information about the state of CannaVEST during the relevant period.

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Jason S. Patil  
Administrative Law Judge

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<sup>1</sup> Wahl also objects to several exhibits (773, 774, 780, and 849) that the Division did not offer into evidence. Since these exhibits are not in evidence, I take no action on his request.