UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 98275 / September 1, 2023

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 4454 / September 1, 2023

Admin. Proc. File No. 3-21298

In the Matter of

JIA ROGER QIAN WANG, CPA and WANG CERTIFIED PUBLIC ACCOUNTANT, P.C.

AMENDED SCHEDULING ORDER

On February 8, 2023, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings ("OIP") against Jia Roger Qian Wang, CPA, and Wang Certified Public Accountant, P.C., (together, "Respondents"), 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

Following joint prehearing statements from the parties, the Commission has issued two prior scheduling orders, on May 25 and July 17, 2023.² On August 24, 2023,³ the parties filed a second amended joint prehearing statement, which suggested further changes to the schedule for the proceeding. The Division of Enforcement also filed that day a statement seeking leave to file a motion for summary disposition. The parties then filed a document stating that they "consent to any further modification of the prehearing schedule as a result of any motions for summary disposition." Based on the representations in the second amended joint prehearing statement, it is ORDERED that the parties adhere to the following amended schedule:

Jia Roger Qian Wang, CPA, Exchange Act Release No. 96852, 2023 WL 1819154 (Feb. 8, 2023).

² Jia Roger Qian Wang, CPA, Exchange Act Release No. 97590, 2023 WL 3646085 (May 25, 2023); Jia Roger Qian Wang, CPA, Exchange Act Release No. 97920, 2023 WL 4561058 (July 17, 2023).

Although the document on its face is dated August 18, 2023, it was not filed with the Commission's electronic filing system until August 24.

| September 18, 2023 | Respondents provide responses to Division's requests in lieu of deposition. |
|--------------------|-------------------------------------------------------------------------------------------------------|
| October 9, 2023 | Close of fact discovery. |
| November 15, 2023 | Last date to serve expert reports. |
| December 8, 2023 | Last date to serve rebuttal expert reports. |
| December 15, 2023 | Close of expert discovery. |
| December 29, 2023 | Last date to file motions for summary disposition. |
| January 12, 2024 | Last date to file oppositions to motions for summary disposition. |
| January 19, 2024 | Last date to file replies to motions for summary disposition. |
| January 19, 2024 | Parties exchange and file final witness lists. |
| February 2, 2024 | Parties exchange and file final exhibit lists and pre-marked exhibits. |
| February 19, 2024 | Parties file any motions <i>in limine</i> , prehearing briefs, and any proposed stipulations of fact. |
| February 26, 2024 | Final prehearing conference. |
| March 5, 2024 | Hearing commences. |

It is further ORDERED that the Division's request for leave to file a motion for summary disposition pursuant to Rule of Practice 250(c) is GRANTED.

Given the parties' consent to any further modifications of the prehearing schedule because of the filing of motions for summary disposition, if a motion for summary disposition is filed, the Commission may suspend or amend the above schedule on its own motion to allow time for the motion to be resolved.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman Secretary