

financial statements required to be filed with the Commission, other than as a member of an audit committee, and as an independent accountant.

In the Suspension Order, the Commission found that Tang failed to comply with the standards of the Public Company Accounting Oversight Board while conducting audits for two public issuers. Among other things, Tang failed to: (1) design and perform procedures adequately designed to be responsive to assessed risks; (2) perform adequate procedures to identify related party transactions; (3) obtain sufficient appropriate audit evidence; (4) sufficiently respond to fraud risks; (5) adequately document procedures performed and significant findings; (6) maintain control over confirmation requests and responses; and (7) exercise due professional care and professional skepticism. As a result of his conduct, Tang caused violations of Section 10A(a)(2) of the Exchange Act and Rule 2-02(b)(1) of Regulation S-X and engaged in improper professional conduct.

Tang has provided the requisite information set forth in the Suspension Order and the Commission has not discovered any contrary information or any other information indicating that Tang has violated a federal securities law, rule, or regulation or rule of professional conduct since the entry of the Order. The Commission further finds no basis to determine that reinstatement would not be in the public interest. Therefore, it is accordingly,

ORDERED for cause shown that Jason Jianxun Tang, CPA is hereby reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission, other than as a member of an audit committee, and as an independent accountant.

By the Commission.

Vanessa A. Countryman
Secretary