

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-18292

In the Matter of

Anton & Chia, LLP,
Gregory A. Wahl, CPA,
Michael Deutchman, CPA,
Georgia Chung, CPA, and

Respondents.

DIVISION'S RESPONSE TO
RESPONDENTS CHUNG'S AND
WAHL'S MOTION TO DISMISS OIP

The Division of Enforcement submits this response to *Georgia Chung and Gregory A. Wahl's, CPA Respondent's Motion to Dismiss the Commission's Order Instituting Administrative Proceedings and Memorandum in Support* ("Motion").

Respondents' Motion should be denied.

Putting aside—for now—Respondents' many baseless and derogatory attacks on the SEC and its staff¹, their Motion is really nothing more than a denial of the allegations in the OIP. As explained on the first page of their filing, "Respondents [are] simply requesting the dismissal so that we do not further embrace significant differences between the Respondents and the SEC." (Mot., p. 1.) That many significant differences exist between Respondents and the SEC over Respondents' conduct as auditors of three public issuers is precisely why this matter must proceed to a hearing.

¹ Respondents accuse the SEC and its staff of racism, bigotry, xenophobia, and partisanship. See Mot., p. 2 ("[T]he SEC regulators are racists, bigots, biased, and xenophobes towards Republicans, successful small business and immigrants to this great country"); *id.* (accusing the SEC of "adopting a 'Democratic, Obama Racist, Chicago Style Hit against [Respondent Chung]'"). See also *id.* at Points 137, 141-44, and 148-51.

SEC Rule 250(a), which governs the filing of dispositive motions, states in relevant part:

“any party may move for a ruling on the pleadings on one or more claims or defenses, asserting that, even accepting all of the non-movant’s factual allegations as true and drawing all reasonable inferences in the non-movant’s favor, the movant is entitled to a ruling as a matter of law.”

17 CFR § 201.250(a). Here, Respondents’ Motion neither accepts as true the allegations in the OIP nor cites any law or legal precedent demonstrating that the OIP should be dismissed.

Stripped of the unprofessional attacks on the SEC, Respondents’ Motion is simply an answer denying the OIP’s allegations.

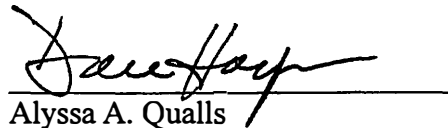
Respondents’ Motion should be denied.²

Dated: March 27, 2019

Respectfully submitted:

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² Wahl improperly signed the Motion on his own behalf and on behalf of Respondent Chung. Because Wahl is not an attorney, he may not represent or file documents on behalf of Chung in this proceeding. Pursuant to SEC Rule 102, Chung must either represent herself or retain an attorney to represent her. 17 CFR § 201.102(a), (b).

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Respondents.

CERTIFICATE OF SERVICE

Daniel J. Hayes, an attorney, hereby certifies that on March 27, 2019, he caused true and correct copies of the attached Division's Response to Respondents Chung's and Wahl's Motion to Dismiss OIP to be served on the following via: (i) email and (ii) UPS Next Day Air or, with respect to Respondents Wahl and Chung, U.S. regular mail:

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Dated: March 27, 2019



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