UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 3-21139

In the Matter of

Ira S. Viener, CPA,

Respondent.

DIVISION OF ENFORCEMENT'S MOTION TO DISMISS

The Division of Enforcement hereby moves that this proceeding be dismissed.

Dated: August 12, 2024

Respectfully submitted,

Charles E. Canter (323) 965-3983 Securities and Exchange Commission Division of Enforcement Los Angeles Regional Office 444 South Flower Street, Suite 900 Los Angeles, CA 90071

In the Matter of Ira S. Viener, CPA Administrative Proceedings File No. 3-21139

SERVICE LIST

Pursuant to Commission Rule of Practice 151 (17 C.F.R. §201.151), I certify that the attached:

DIVISION OF ENFORCEMENT'S MOTION TO DISMISS

was served on August 12, 2024, upon the following parties as follows:

By eFAP

Vanessa Countryman, Secretary Securities and Exchange Commission 100 F. Street, N.E., Mail Stop 1090 Washington, DC 20549-1090 Facsimile: (703) 813-9793

By U.S. Mail and Email

Ira S. Viener, CPA

Respondent

Email:

Dated: August 12, 2024



Charles E. Canter