

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21298

In the Matter of

Jia Roger Qian Wang, CPA and
Wang Certified Public Accountant,
P.C.,

Respondents.

DIVISION OF ENFORCEMENT'S STATEMENT
ON SUMMARY DISPOSITION

JANUARY 19, 2024

Alexander Vasilescu
Howard Kim
Yitzchok Klug
U.S. Securities and Exchange Commission
Division of Enforcement
100 Pearl Street
New York, New York 10004

Counsel for Division of Enforcement

On December 29, 2023, the Division of Enforcement moved for Summary Disposition against Respondents and filed its motion on e-FAP on December 29, 2023. The Division of Enforcement also attempted to serve Respondents by e-mail on December 29, 2023 but due to a technical computer error it was not sent and the Division of Enforcement served Respondents again on January 2, 2024. The Division of Enforcement consented to provide Respondents additional time until January 16, 2024 to file its oppositions to the Division of Enforcement motion for Summary Disposition. Respondents have not yet provided the Division of Enforcement with their opposition. Therefore, the Division of Enforcement rests on its motion for Summary Disposition and will not file a Reply.

Respectfully submitted,

DIVISION OF ENFORCEMENT

By its Attorneys:

Alexander Vasilescu
Howard Kim
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100 Pearl Street, Suite 20-100
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/Howard Kim/_____

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SERVICE LIST

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

**Division of Enforcement's
Statement on Summary
Disposition**

was served on **January 19, 2024**, upon the following parties as follows:

Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission 100 F.
Street, N.E., Mail Stop 1090 Washington, DC
20549

(By eFAP only)

Jia Roger Qian Wang, CPA and Wang Certified
Public Accountant, P.C.

(By electronic email only)

Dated: January 19, 2024