

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
February 23, 2015

SECURITIES ACT OF 1933
Release No. 9731 / February 23, 2015

INVESTMENT ADVISERS ACT OF 1940
Release No. 4031 / February 23, 2015

INVESTMENT COMPANY ACT OF 1940
Release No. 31468 / February 23, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-15574

In the Matter of

HARDING ADVISORY LLC and
WING F. CHAU

ORDER
GRANTING
PETITION
FOR REVIEW
AND SCHEDULING
BRIEFS

Pursuant to Commission Rule of Practice 411,¹ the petitions of Harding Advisory LLC and Wing F. Chau (collectively, "Respondents") and the Division of Enforcement for review of the administrative law judge's initial decision² are granted. Pursuant to Rule of Practice 411(d),³ the Commission will determine what sanctions, if any, are appropriate in this matter.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),⁴ that Respondents' and the Division's briefs in support of their petitions for review shall be filed by March 25, 2015.

¹ 17 C.F.R. § 201.411.

² *Harding Advisory LLC and Wing F. Chau*, Initial Decision Rel. No. 734 (Jan. 12, 2015), 110 SEC Docket 13.

³ 17 C.F.R. § 201.411(d).

⁴ 17 C.F.R. § 201.450(a).

The parties' briefs in opposition shall be filed by April 24, 2015, and any reply briefs shall be filed by May 8, 2015.⁵ Pursuant to Rule of Practice 180(c),⁶ failure to file a brief in support of the petition may result in dismissal of this review proceeding as to that petitioner.

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

Brent J. Fields
Secretary

⁵ As provided by Rule of Practice 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules 150 – 153, 17 C.F.R. § 201.150 – 153, with respect to form and service, and Rules of Practice 450(b) and (c), 17 C.F.R. § 201.450(b), 201.450(c), with respect to content and length limitations. Requests for extensions of time to file briefs are disfavored.

⁶ 17 C.F.R. § 201.180(c).