

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 88796 / May 1, 2020

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4136 / May 1, 2020

Admin. Proc. File No. 3-19767

In the Matter of

PLS, CPA, A PROFESSIONAL
CORPORATION, A/K/A PLS CPAs;
CHANG G. PARK, CPA, A/K/A CHANGGEUN PARK;
JOSEPH YONGYUN LEE, CPA, A/K/A YONG
YUN LEE; AND JUCHI LEE, CPA, A/K/A JUCHI LEE
FERNANDEZ, JUCHI LEE, JU CHI LEE, SUE LEE

ORDER REGARDING SERVICE

On April 24, 2020, the Securities and Exchange Commission issued an order instituting an administrative proceeding (“OIP”) against PLS, CPA, a Professional Corporation, a/k/a PLS CPAs; Chang G. Park, CPA, a/k/a Changgeun Park; Joseph Yongyun Lee, CPA, a/k/a Yong Yun Lee; and Juchi Lee, CPA, a/k/a Juchi Lee Fernandez, Ju-chi Lee, Ju Chi Lee, Sue Lee (collectively, “Respondents”), pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rules 102(e)(1)(ii) and (iii) of the Commission’s Rules of Practice.¹ It appears that there have been no other filings in this proceeding since issuance of the OIP, including as to whether the OIP was served upon Respondents. Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by May 8, 2020, and every 28 days thereafter until service is accomplished.

¹ *PLS, CPA, a Professional Corporation, a/k/a PLS CPAs*, Exchange Act Release No. 88739, 2020 WL 2039958 (Apr. 24, 2020).

The parties are reminded that to the extent possible all filings should be emailed to APFilings@sec.gov in accordance with the Commission's March 18, 2020 order.²

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

Vanessa A. Countryman
Secretary

² See *In re Pending Administrative Proceedings*, Securities Act Release No. 10767, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf> (encouraging parties in pending proceedings to confer and notify the Commission as to whether they agree to waive paper service of all opinions and orders and accept service by email).