

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 88851 / May 11, 2020

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4139 / May 11, 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

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.<sup>1</sup> In compliance with the statutory provision governing cease-and-desist proceedings, the OIP specified that a “public hearing before the Commission for the purpose of taking evidence . . . shall be convened not earlier than 30 days and not later than 60 days” from service of the OIP.<sup>2</sup> The statute also provides that “an earlier or later date” for the hearing may be “set by the Commission with the consent of any respondent so served.”<sup>3</sup>

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

<sup>2</sup> *Id.* at \*15.

<sup>3</sup> 15 U.S.C. § 78u-3(b).

Respondents were served with the OIP by April 28, 2020. As a consequence, in the absence of consent by Respondents regarding a later hearing date, a public hearing will be set for a date on or before June 26, 2020. To facilitate the orderly and expeditious resolution of this matter, it is ORDERED that the parties shall file a statement advising the Commission of any agreement to a later hearing date (or a statement that no agreement could be reached) by May 18, 2020. In the event the parties do not reach an agreement by that date, this order does not preclude the parties from reaching such an agreement subsequently. The Commission will specify further proceedings by subsequent order.

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

Vanessa A. Countryman  
Secretary