

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 89099 / June 18, 2020

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4148 / June 18, 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>

<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 was to be held on or before June 26, 2020. On May 11, 2020, the parties were directed to 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.<sup>4</sup>

On May 15, 2020, the parties filed a joint statement in which Respondents consented to a hearing more than 60 days from service of the OIP. Also on May 15, 2020, Respondents each filed answers to the OIP. The parties filed another joint statement on May 28, 2020. They stated that, after a prehearing conference, they had reached agreement on a proposed schedule with a hearing to commence on or about June 1, 2021, in San Diego, California. The Division of Enforcement also sought leave to file a motion for summary disposition.

Accordingly, it is ORDERED, based on the parties' representations, that the parties adhere to the following procedural schedule:

June 23, 2020	Parties exchange initial witness lists.
October 20, 2020	Close of fact discovery.
November 10, 2020	Last date to serve expert reports.
December 1, 2020	Last date to serve rebuttal expert reports.
December 18, 2020	Close of expert discovery.
January 26, 2021	Last date to file motions for summary disposition, with leave.
February 16, 2021	Last date to file oppositions to summary disposition.
February 23, 2021	Last date to file replies to summary disposition.
March 23, 2021	Parties exchange witness and exhibit lists.
March 30, 2021	Parties exchange pre-marked exhibits.
April 13, 2021	Parties exchange supplemental pre-marked exhibits.
April 27, 2021	Parties to file prehearing briefs and any motions <i>in limine</i> .
May 4, 2021	Parties file opposition to motions <i>in limine</i> .

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<sup>4</sup> Exchange Act Release No. 88851, 2020 WL 2394950 (May 11, 2020).

May 18, 2021            Final prehearing conference and hearing on motions *in limine*.

June 1, 2021            Hearing commences.

It is further ORDERED that the Division of Enforcement is granted leave to file a motion for summary disposition pursuant to Rule of Practice 250(c) and that briefs shall be filed consistent with the procedural schedule set forth above.<sup>5</sup>

We note that the Division represents that it has made documents available for inspection or copying in accordance with Rule of Practice 230.<sup>6</sup> Respondents have indicated they will make arrangements to inspect or copy the documents. The parties may engage in discovery consistent with the Rules of Practice. We note that the parties reserve their rights to take no more than five depositions per side unless granted leave to notice additional depositions in accordance with Rule of Practice 233.<sup>7</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>5</sup> 17 C.F.R. § 201.250(c).

<sup>6</sup> 17 C.F.R. § 201.230.

<sup>7</sup> 17 C.F.R. § 201.233.