

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION  
March 22, 2021

SECURITIES EXCHANGE ACT OF 1934  
Release No. 91381 / March 22, 2021

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No.4206 / March 22, 2021

Admin. Proc. File No. 3-18292

In the Matter of

GREGORY A. WAHL, CPA  
MICHAEL DEUTCHMAN, CPA, and  
GEORGIA CHUNG, CPA

ORDER  
GRANTING  
PETITION  
FOR REVIEW  
AND SCHEDULING  
BRIEFS

Pursuant to Commission Rule of Practice 411,<sup>1</sup> the petition of Gregory A. Wahl, CPA, Michael Deutchman, CPA, and Georgia Chung, CPA for review of the administrative law judge's initial decision<sup>2</sup> is granted. Pursuant to Rule of Practice 411(d),<sup>3</sup> the Commission will determine what sanctions, if any, are appropriate in this matter.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),<sup>4</sup> that a brief in support of the petition for review shall be filed by April 21, 2021. A brief in opposition

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<sup>1</sup> 17 C.F.R. § 201.411.

<sup>2</sup> *Gregory A. Wahl, CPA, Michael Deutchman, CPA, and Georgia Chung, CPA*, Initial Decision Release No. 1407 (Feb. 8, 2021), 2021 WL 517421.

<sup>3</sup> 17 C.F.R. § 201.411(d).

<sup>4</sup> 17 C.F.R. § 201.450(a).

shall be filed by May 21, 2021, and any reply brief shall be filed by June 4, 2021.<sup>5</sup> Pursuant to Rule of Practice 180(c),<sup>6</sup> failure to file a brief in support of the petition may result in dismissal of this review proceeding.

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> As provided by Rule 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rule of Practice 450(b) and (c), 17 C.F.R. § 201.450(b) & (c), with respect to content and length limitations, and Rules of Practice 150–153, 17 C.F.R. § 201.150–153, with respect to form and service, as well as the Commission’s March 18, 2020 order providing further instructions regarding the filing and service of papers in appeals of initial decision. *See In re: Pending Administrative Proceedings*, Exchange Act Release No. 88415, <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>. Also, the Commission’s Rules of Practice were recently amended to include new e-filing requirements, which take effect on April 12, 2021. *Amendments to the Commission’s Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020), <https://www.govinfo.gov/content/pkg/FR-2020-12-30/pdf/2020-25747.pdf>; *see also Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments also impose other obligations on parties to administrative proceedings such as a new redaction and omission of sensitive personal information requirement. *Amendments to the Commission’s Rules of Practice*, 85 Fed. Reg. at 86,465–81.

<sup>6</sup> 17 C.F.R. § 201.180(c).