UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 95980 / October 4, 2022

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4353 / October 4, 2022

Admin. Proc. File No. 3-21139

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| In the Matter of<br><br>IRA S. VIENER, CPA |

ORDER REGARDING SERVICE

On September 22, 2022, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings ("OIP") against Ira S. Viener, CPA, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.[1] It appears that since the issuance of the OIP, there have been no filings regarding whether the OIP was served upon Viener. Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by October 11, 2022, and every 14 days thereafter until service is accomplished.

The parties' attention is directed to the most recent amendments to the Commission's Rules of Practice, which took effect on April 12, 2021, and which include e-filing requirements.[2]

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[1]     *Ira S. Viener, CPA*, Exchange Act Release No. 95884, 2022 WL 4445472 (Sept. 22, 2022).

[2]     *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.sec.gov/rules/final/2020/34-90442a.pdf; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, https://www.sec.gov/efapdocs/instructions.pdf. The amendments impose other obligations such as a redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465-81.

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


Vanessa A. Countryman
Secretary