

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 96196 / November 1, 2022

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4361 / November 1, 2022

Admin. Proc. File No. 3-18292

In the Matter of

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

ORDER EXTENDING TIME TO ISSUE DECISION

The Commission has determined, in its discretion, that it is appropriate to extend by 90 days the period within which the decision in this matter may be issued. Accordingly, IT IS ORDERED that such period be, and hereby is, extended to January 30, 2023.

By the Commission.

Vanessa A. Countryman
Secretary