

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 96949 / February 17, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4376 / February 17, 2023

Admin. Proc. File No. 3-21298

In the Matter of

JIA ROGER QIAN WANG, CPA and WANG
CERTIFIED PUBLIC ACCOUNTANT, P.C.

ORDER

On February 8, 2023, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (“OIP”) against Jia Roger Qian Wang, CPA, and Wang Certified Public Accountant, P.C., (together, “Respondents”), 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 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.² 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.”³

Respondents were served with the OIP on February 9, 2022.⁴ As a consequence, in the absence of Respondents’ consent to a later hearing date, a public hearing will be set for a date on

¹ *Jia Roger Qian Wang, CPA*, Exchange Act Release No. 96852, 2023 WL 1819154 (Feb. 8, 2023).

² *Id.* at *8.

³ 15 U.S.C. § 78u-3(b).

⁴ On February 14, 2023, the Division of Enforcement filed a proof of service of the OIP with service declarations stating that on February 9, 2023, the OIP was personally served on Wang in his own capacity and as an officer of Wang Certified Public Accountant, P.C. *See* 17 C.F.R. § 201.141(a)(2) (providing that service on an individual can be made by “handing a copy

or before April 10, 2022. 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 March 3, 2023. 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.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁵

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

Vanessa A. Countryman
Secretary

of the order to the individual” and that service on an entity can be made “by delivering a copy of the order instituting proceedings to an officer, managing or general agent”).

⁵ *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.