

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 99518 / February 12, 2024

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4489 / February 12, 2024

Admin. Proc. File No. 3-21298

In the Matter of

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

SECOND ORDER EXTENDING BRIEFING DEADLINES ON MOTION FOR SUMMARY  
DISPOSITION

On February 8, 2023, the Securities and Exchange Commission issued an order instituting proceedings 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 Commission Rule of Practice 102(e).<sup>1</sup> On December 29, 2023, the Division of Enforcement filed a motion for summary disposition. Wang then requested an extension of time to file an opposition to the Division’s motion, which request was granted on January 30, 2024.<sup>2</sup>

On February 5, 2024, Wang requested an additional three weeks to file an opposition to the Division’s motion, noting the voluminous exhibits accompanying the motion. Wang also “assure[d]” the Commission of his “commitment” to adhere to the new deadline should his request be granted. The Division opposes the requested extension. Under the circumstances, it appears appropriate to grant Wang’s request.<sup>3</sup>

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

<sup>2</sup> *Jia Roger Qian Wang, CPA*, Exchange Act Release No. 99448, 2024 WL 360880 (Jan. 30, 2024).

<sup>3</sup> *See In re Pending Administrative Proceedings*, Securities Act Release No. 90442, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-1067.pdf> (providing that, pending further order of the Commission, reasonable requests for extensions of

In doing so, we note that Wang's request included suggested deadlines for events set to occur after completion of briefing on the Division's motion for summary disposition. The Commission has already postponed all such additional outstanding deadlines pending the Commission's resolution of the Division's motion for summary disposition.<sup>4</sup>

Accordingly, it is ORDERED that Respondents' opposition is due by February 29, 2024, and the Division's reply is due by March 7, 2024. The opposition brief should precisely specify the basis for that opposition, identify with particularity the material factual issues in dispute, and address relevant Commission precedent.<sup>5</sup>

Pursuant to Rule of Practice 180(c), a party's failure to file a required brief or comply with this order may result in the Commission's determination of the matter at issue against that party, entry of default, dismissal of the proceeding, or the prohibition of the introduction of evidence or the exclusion of testimony regarding the matter at issue.<sup>6</sup>

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time will not be disfavored as stated in Commission Rule of Practice 161); Rule of Practice 161(a), 17 C.F.R. § 201.161(a) (requiring good cause showing for extensions).

<sup>4</sup> Wang, 2024 WL 360880, at \*1.

<sup>5</sup> See, e.g., *Peter Siris*, Exchange Act Release No. 71068, 2013 WL 6528874, at \*11 & n.68 (Dec. 12, 2013) (discussing appropriateness of summary disposition in follow-on proceedings and providing citations), *pet. denied*, 773 F.3d 89 (D.C. Cir. 2014); *Conrad P. Seghers*, Advisers Act Release No. 2656, 2007 WL 2790633, at \*4-6 (Sept. 26, 2007) (discussing unsuccessful attempt to oppose summary disposition), *pet. denied*, 548 F.3d 129 (D.C. Cir. 2008).

<sup>6</sup> 17 C.F.R. § 201.180(c).

The parties' attention is directed to the e-filing requirements in the Rules of Practice.<sup>7</sup> We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.<sup>8</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>7</sup> See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

<sup>8</sup> See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission ... shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.").