

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 11432 / July 22, 2026

SECURITIES EXCHANGE ACT OF 1934
Release No. 105966 / July 22, 2026

ACCOUNTING AND AUDITING
ENFORCEMENT
Release No. 4597 / July 22, 2026

Admin. Proc. File No. 3-15815

In the Matter of DICKSON LEE, CPA
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ORDER GRANTING EXTENSION OF TIME

On June 1, 2015, the Securities and Exchange Commission accepted a settlement offer by Dickson Lee, CPA, and entered an order making findings and imposing a cease-and-desist order and remedial sanctions against Lee (the “Settled Order”). The Settled Order, among other things, imposed a permanent officer and director bar. In late 2025, Lee, who changed his name to Theodore Lee, moved to vacate the officer and director bar, but his filing did not contain a certificate of service.

On June 22, 2026, the Division of Enforcement entered a notice of appearance in this matter and three days later filed a motion for an extension of time to respond to Lee’s request to vacate the officer and director bar. The Division’s motion notes that the trial attorney previously assigned to this proceeding is no longer employed by the Commission and some records related to proceeding, which was settled over a decade ago, are no longer stored at the Commission’s headquarters. The Division thus requests additional time to retrieve relevant materials, review the case file, and prepare a response to Lee’s request. Under the circumstances, it appears appropriate to grant the motion for good cause shown.¹

¹ See Rule of Practice 161(a), 17 C.F.R. § 201.161(a); *see also Pending Admin. Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020) (providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored as stated in Rule of Practice 161).

Accordingly, IT IS ORDERED that the Division shall file a brief in response to Lee's motion to vacate by August 21, 2026. Lee shall file any reply brief by September 4, 2026.

For the Commission, by its Secretary, pursuant to delegated authority.²

Vanessa A. Countryman
Secretary

² 17 C.F.R. § 200.30-7(a)(4).