

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96224 / November 3, 2022

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4362 / November 3, 2022

Admin. Proc. File No. 3-21139

In the Matter of  
IRA S. VIENER, CPA

ORDER

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.<sup>1</sup> 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.<sup>2</sup> 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.”<sup>3</sup>

The Division of Enforcement served Viener with the OIP on October 14, 2022.<sup>4</sup> As a consequence, in the absence of Viener’s consent to a later hearing date, a public hearing will be

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<sup>1</sup> *Ira S. Viener, CPA*, Exchange Act Release No. 95884, 2022 WL 4445472 (Sept. 22, 2022).

<sup>2</sup> *Id.* at \*8.

<sup>3</sup> 15 U.S.C. § 78u-3(b).

<sup>4</sup> On October 25, 2022, the Division filed a status report stating that it mailed a copy of the OIP to Viener’s counsel at the counsel’s address in New York City. The status report appended tracking information showing delivery of the certified mailing on October 14, 2022. This information is sufficient for us to conclude that service was effected. *See* Rule of Practice 141(a)(2)(i), 17 C.F.R. § 201.141(a)(2)(i) (providing that service on an individual can be made

set for a date on or before December 13, 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 November 10, 2022. 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 most recent amendments to the Commission's Rules of Practice, which took effect on April 12, 2021, and which include e-filing requirements.<sup>5</sup>

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

Vanessa A. Countryman  
Secretary

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by delivering a copy of the OIP to the individual's "agent authorized by appointment or by law to receive such notice" and "obtaining confirmation of receipt" of the mailing).

<sup>5</sup> *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.