

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 96325 / November 16, 2022

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4365 / November 16, 2022

Admin. Proc. File No. 3-21139

In the Matter of

IRA S. VIENER, CPA

SECOND ORDER REGARDING SERVICE

On September 22, 2022, the Securities and Exchange Commission issued an Order Instituting 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.¹ On November 3, 2022, based on a status report that the Division of Enforcement filed on October 25, 2022, we concluded that the OIP was served on Viener on October 14, 2022, because a copy of the OIP had been mailed “to Viener’s counsel at the counsel’s address.”²

On November 10, 2022, the Division filed a statement explaining that on November 7, 2022, it learned that the counsel was no longer representing Viener. The statement added that the Division spoke to Viener on November 9, 2022, when Viener agreed to a hearing date after December 13, 2022;³ that the Division is waiting for Viener to sign a joint statement regarding the hearing date; and that the Division will file the joint statement after Viener signs it.

Rule 141(a)(2)(i) does not permit service on an individual’s former counsel. Accordingly, IT IS ORDERED that the Division of Enforcement file a declaration concerning

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

² *Ira S. Viener, CPA*, Exchange Act Release No. 96224, 2022 WL 16709978, at *1 & n.4 (Nov. 3, 2022) (citing Rule of Practice 141(a)(2)(i), 17 C.F.R. § 201.141(a)(2)(i)).

³ *See id.* at *1 (noting a respondent’s statutory right to a hearing within 60 days of service of the OIP in a cease-and-desist proceeding unless the respondent agrees to a later hearing date).

service of the OIP by November 30, 2022, that addresses (i) whether, on October 14, 2022, Viener's former counsel was still representing Viener and (ii) if not, whether the Division has otherwise served the OIP on Viener consistent with Rule of Practice 141(a)(2)(i). The Division may file the joint statement regarding the hearing date either at the same time or separately.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁴

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

Vanessa A. Countryman
Secretary

⁴ *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.