

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96994 / February 28, 2023

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4379 / February 28, 2023

Admin. Proc. File No. 3-21298

In the Matter of

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

ORDER GRANTING IN PART MOTION FOR EXTENSION OF TIME TO FILE AN  
ANSWER

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.<sup>1</sup> The OIP was served on Respondents on February 9, 2023. Pursuant to the statutory provision governing cease-and-desist proceedings, absent Respondents’ consent to a later hearing date, a public hearing in the case will be set for a date on or before April 10, 2023.<sup>2</sup> Accordingly, on February 17, 2023, we issued an order directing the parties to 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.<sup>3</sup>

On February 22, 2023, Wang filed a motion for an extension of time to file an answer to the OIP to March 31, 2023, and represented that “the Division of Enforcement of SEC will not

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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> 15 U.S.C. § 78u-3(b).

<sup>3</sup> *Jia Roger Qian Wang, CPA*, Exchange Act Release No. 96949, 2023 WL 2069918 (Feb. 17, 2023).

oppose my request.”<sup>4</sup> Without the consent of Respondents to a hearing date later than April 10, 2023, however, it would not be prudent to extend Respondents’ time to file an answer to March 31, 2023. Nevertheless, a short extension of the deadline to file an answer is appropriate to allow the parties to confer and come to agreement, if possible, regarding a later hearing date. Accordingly, it is ORDERED that the time for Respondents to file an answer to the OIP is extended to March 8, 2023. The parties are advised that the statement due March 3, 2023, should also address, if possible, any proposed dates for the filing of Respondents’ answer. The Commission will specify further proceedings by subsequent order.

The parties’ attention is directed to the e-filing requirements in the Rules of Practice.<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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<sup>4</sup> As of the date of this order, the Division has neither confirmed nor challenged this representation.

<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.