

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97074 / March 8, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4388 / March 8, 2023

Admin. Proc. File No. 3-21298

In the Matter of

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

ORDER EXTENDING 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.¹ 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 would be set for a date on or before April 10, 2023.² 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, 2023.³

On February 22, 2023, Wang, proceeding *pro se*, filed a motion for an extension of time to file an answer to the OIP to March 31, 2023. On February 28, 2023, we issued an order granting in part Wang’s motion by extending the time for Respondents to file an answer to March 8, 2023.⁴ But we denied the full extension requested as not “prudent” because

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

² 15 U.S.C. § 78u-3(b).

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

⁴ *Jia Roger Qian Wang, CPA*, Exchange Act Release No. 96994, 2023 WL 2299513 (Feb. 28, 2023).

Respondents' had not then consented to a hearing date later than April 10, 2023. On March 3, 2023, however, the Division of Enforcement filed a statement that the parties had agreed to extend the time for a hearing to a date no earlier than June 10, 2023. And on March 7, 2023, the Division filed a Consent to Extend Respondents' Time to Answer, stating that the parties "have agreed to March 31, 2023 as the date the Answer will be due."

Under the circumstances, it is now appropriate to grant in full Wang's unopposed extension request. Accordingly, it is ORDERED that the time for Respondents to file an answer to the OIP is extended to March 31, 2023.

As provided in the OIP, once Respondents file an answer, the parties shall conduct a prehearing conference pursuant to Rule 221 of the Commission's Rules of Practice within fourteen days of service of the answer.⁵ Following the conference, the parties shall file a statement advising the Commission of any agreements reached at the prehearing conference. If a prehearing conference was not held, a statement shall be filed advising of that fact and of the

⁵ *Wang*, 2023 WL 1819154, at *8.

efforts made to meet and confer. Respondents are reminded that a failure to file an answer could result in deeming them in default and determining the proceedings against them.⁶

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁷

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

Vanessa A. Countryman
Secretary

⁶ See *id.*

⁷ *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.