

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 91451 / April 1, 2021

Admin. Proc. File No. 3-19767

In the Matter of

PLS, CPA, A PROFESSIONAL
CORPORATION, A/K/A PLS CPAs;
CHANG G. PARK, CPA, A/K/A CHANGGEUN PARK;
JOSEPH YONGYUN LEE, CPA, A/K/A YONG
YUN LEE; AND JUCHI LEE, CPA, A/K/A JUCHI LEE
FERNANDEZ, JUCHI LEE, JU CHI LEE, SUE LEE

STAY ORDER

On April 24, 2020, the Securities and Exchange Commission issued an order instituting an administrative proceeding against PLS, CPA, a Professional Corporation, a/k/a PLS CPAs; Chang G. Park, CPA, a/k/a Changgeun Park; Joseph Yongyun Lee, CPA, a/k/a Yong Yun Lee; and Juchi Lee, CPA, a/k/a Juchi Lee Fernandez, Ju-chi Lee, Ju Chi Lee, Sue Lee (collectively, “Respondents”), pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rules 102(e)(1)(ii) and (iii) of the Commission’s Rules of Practice.¹ The Division of Enforcement and Respondents have filed a joint motion for a stay based on the parties’ agreement in principle to a settlement on all major terms.

Rule of Practice 161(c)(2) governs stays pending Commission consideration of an offer of settlement only in administrative proceedings that have been set before a hearing officer.² This proceeding was set before the Commission, so Rule 161(c)(2) does not apply; nevertheless, it appears appropriate to apply similar standards to this motion.³

Accordingly, it is ORDERED that the joint motion is GRANTED and that this proceeding is stayed. The stay is contingent on the submission to the Commission of

¹ *PLS, CPA, a Professional Corporation, a/k/a PLS CPAs*, Exchange Act Release No. 88739, 2020 WL 2039958 (Apr. 24, 2020).

² 17 C.F.R. § 201.161(c)(2).

³ *See, e.g., Schulman Lobel Zand Katzen Williams & Blackman, LLP a/k/a Schulman Lobel LLP*, Exchange Act Release No. 88252, 2020 WL 836281 (Feb. 20, 2020); *Avant Diagnostics, Inc.*, Exchange Act Release No. 84551, 2018 WL 5839627, at *1 (Nov. 7, 2018).

Respondents' signed offer of settlement and the Division's accompanying recommendation no later than May 27, 2021. If this deadline is not met or if the Commission rejects the offer of settlement, the parties shall file a joint status report within 7 days of that event.

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

Vanessa A. Countryman
Secretary