

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 5420/December 21, 2017

ADMINISTRATIVE PROCEEDING
File No. 3-17546

In the Matter of

SCOTT M. DITTMAN, CPA

:
:

ORDER

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP) on September 16, 2016, pursuant to Section 8A of the Securities Act of 1933, Sections 4C, 15(b), and 21C of the Securities Exchange Act of 1934, and Rule 102(e) of the Commission's rules of Practice. The OIP, pursuant to Respondent's offer of settlement, made various findings of fact and conclusions of law and imposed a cease-and-desist order and other sanctions on him and ordered additional proceedings to determine what, if any, disgorgement and civil penalties against him are in the public interest. The OIP ordered the hearing on these issues to be convened following the entry of a final judgment against the last remaining defendant[s] in *United States v. Sears*, No. 16-cr-301 (D. Colo.). Such final judgment has not yet been entered.

The parties' attention is directed to the Commission's November 30, 2017, order concerning administrative proceedings. *Pending Admin. Proc.*, Securities Act Release No. 10440, 2017 SEC LEXIS 3724 (Remand Order). The Remand Order ratifies the appointment of the undersigned as an Administrative Law Judge and directs her to "[r]econsider the record, including all substantive and procedural actions taken by an administrative law judge" in pending proceedings, such as this one, for which no initial decision has been issued. Examination of the record discloses that this order is the first action taken by the undersigned, and that the Chief Administrative Law Judge has ratified her designation of the undersigned as the presiding administrative law judge in this proceeding.¹

IT IS SO ORDERED.

/S/ Carol Fox Foelak

Carol Fox Foelak

Administrative Law Judge

¹ See *Scott M. Dittman, CPA*, Admin. Proc. Rulings Release No. 4171, 2016 SEC LEXIS 3513 (C.A.L.J. Sept. 19, 2016); *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5247, 2017 SEC LEXIS 3780 (C.A.L.J. Dec. 4, 2017) (designating, and ratifying the designation of, the undersigned).