

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 5453/January 11, 2018

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 undersigned has completed the reexamination of the record as ordered by the Commission's November 30, 2017, order concerning administrative proceedings. *See Pending Admin. Proc.*, Securities Act Release No. 10440, 2017 SEC LEXIS 3724 (Remand Order). As Respondent was previously notified, the Remand Order ratified the appointment of the undersigned as an Administrative Law Judge and directed her to "[r]econsider the record, including all substantive and procedural actions taken by an administrative law judge" in pending proceedings. *Scott M. Dittman*, Admin. Proc. Rulings Release No. 5420, 2017 SEC LEXIS 4187 (A.L.J. Dec. 21, 2017) (Notification Order). Examination of the record of this proceeding discloses that the Notification Order was the first action taken by the undersigned, and that it postdated the Chief Administrative Law Judge's December 4, 2017, ratification of her designation of the undersigned as the presiding administrative law judge in this proceeding.<sup>1</sup> Accordingly, it is determined that there are no "actions taken by an administrative law judge" subject to ratification or revision by the undersigned. The process required by the Remand Order has been completed.

IT IS SO ORDERED.

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge

---

<sup>1</sup> *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).