

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 5863/June 27, 2018

ADMINISTRATIVE PROCEEDING  
File No. 3-17546

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In the Matter of :  
: :  
SCOTT M. DITTMAN, CPA : NOTICE

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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.

On June 21, 2018, "[i]n light of the Supreme Court's decision in *Lucia v. SEC*," No. 17-130 (U.S. June 21, 2018), the Commission issued an order staying all pending administrative proceedings "effective immediately;" the stay is to "remain operative for 30 days or further order of the Commission." *Pending Admin. Proc.*, Securities Act Release No. 10510, 2018 SEC LEXIS 1490.

In light of this development, any scheduled dates in this proceeding are postponed *sine die*, and no procedural dates will be scheduled while the stay is operative.

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