

Record Index

as of 3/29/2023

Page 1 of 3

Administrative Proceeding File No: 3-18346**Respondents:**

Holder, Cynthia, CPA; Wada, Jeffrey, CPA; Middendorf, David, CPA; Whittle Thomas, CPA; and Britt, David, CPA

Filed Date	Event Description	Release No
1/22/2018 9:32	Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice, and Notice of Hearing	34-82556
1/23/2018 15:27	Order Scheduling Hearing and Designating Presiding Judge	AP-5511
1/24/2018 17:18	Notice of Appearance, Melissa Armstrong, Esq. and Frederick Block, Esq., on behalf of the Division	
1/26/2018 15:31	United States Department of Justice's Motion to Intervene and Stay Administrative Proceedings and Memorandum of Law in Support (duplicate received 2/5/18)	
1/29/2018 14:02	Notice of Appearance, Gregory S. Bruch, Esq., of Bruch Hanna LLP, on behalf of Respondent Middendorf	
1/29/2018 16:48	Order Postponing Hearing, Granting U.S. Attorney Leave to Intervene for Limited Purpose, and Directing Response to Motion to Stay	AP-5546
1/31/2018 16:40	Division's Motion to Toll the Time to Produce Its Investigative File During the Pendency of the Motion to Stay Administrative Proceedings	
1/31/2018 16:41	Order Tolling Time to Commence Production of Investigative File	AP-5558
2/5/2018 16:17	Notice of Appearance, Emily J. Mathieu, Esq., of Thompson Hine LLP, on behalf of Respondent Cynthia Holder, CPA (fax copy; hard copy rcvd 2/13/18)	
2/5/2018 16:17	Notice of Appearance, Norman A. Bloch, Esq., of Thompson Hine LLP, on behalf of Respondent Cynthia Holder (fax copy; hard copy rcvd 2/13/18)	
2/5/2018 16:18	Respondent Cynthia Holder CPA's Response to USDOJ's Motion to Stay Administrative Proceedings (fax copy; hard copy rcvd 2/13/18)	
2/5/2018 16:31	Notice of Appearance, Stephen R. Cook, Esq., of Brown Rudnick LLP, on behalf of Jeffrey Wada, CPA (fax copy; hard copy rcvd 2/6/18)	
2/5/2018 16:33	Notice of Appearance, Justin S. Weddle, Esq., of Brown Rudnick LLP, on behalf of Jeffrey Wada, CPA (fax copy; hard copy rcvd 2/6/18)	
2/5/2018 16:38	Respondent Jeffrey Wada, CPA's Response to the Department of Justice's Motion to Stay Administrative Proceedings (fax copy; hard copy rcvd 2/6/18)	
2/5/2018 16:45	Respondent David Middendorf, CPA's Response to Department of Justice's Motion to Stay Administrative Proceedings	
2/6/2018 15:33	Notice of Appearance, Robert Stern Esq. and Melinda Haag, Esq., of Orrick Herrington and Sutcliffe LLP, on behalf of David Britt, CPA	
2/6/2018 15:35	Respondent David Britt, CPA's Statement of Non-Opposition to the Motion to Stay Administrative Proceedings	

Record Index

as of 3/29/2023

Page 2 of 3

2/6/2018 15:48	Notice of Appearance, James H. Bicks, Esq., of Wiggin and Dana LLP, on behalf of Thomas Whittle, CPA	
2/6/2018 15:49	Respondent Thomas Whittle CPA's Consent to U.S. Attorney's Motion to Stay Proceedings	
2/6/2018 17:10	Stay Order	AP-5573
2/22/2018 13:27	Notice of Appearance, Bradley J. Bondi, Esq., of Cahill Gordon & Reindel LLP, on behalf of Thomas Whittle	
6/21/2018 9:55	Order (staying case for 30 days or pending further order of the Commission)	33-10510
6/25/2018 11:02	Notice of Stay	AP-5834
7/20/2018 10:52	Order (staying case until August 22, 2018 or until further order of the Commission)	33-10522
7/20/2018 15:03	Notice of Extension of Stay	AP-5889
8/22/2018 13:13	Order (lifting stay, remanding matters on Exhibit A, directing reassignment, and other procedures)	33-10536
8/23/2018 16:46	Notice from the Chief Administrative Law Judge	AP-5954
9/12/2018 17:16	Chief Administrative Law Judge's Order Assigning Proceedings Post Lucia v. SEC	AP-5955
10/3/2018 11:11	Order (proceeding remains stayed pending resolution of parallel criminal proceedings)	AP-6137
1/16/2019 18:20	Order (staying all AP cases until further order of the Commission)	33-10602
1/30/2019 18:20	Order (lifting stay and extending due dates by 14 days for filings due from 12/27/2018 and 1/30/2019)	33-10603
11/29/2019 13:20	Order Making Findings and Imposing Remedial Sanctions and a Cease-and-Desist Order, with party letter as to Cynthia Holder	34-87642
11/29/2019 13:21	Offer of Settlement, Cynthia Holder, dated 9/10/2019	
1/15/2020 9:31	Order of Suspension, as to David Middendorf, CPA, with party letter	34-87969
1/15/2020 9:32	Order of Suspension, as to Jeffrey Wada, CPA, with party letter	34-87970
1/16/2020 15:53	Notice of Withdrawal as Counsel, Khiran Sidhu of Bruch Hanna LLP, on behalf of Respondent Middendorf	
3/23/2020 10:04	Waiver of Paper Service by Gregory Bruch, Esq., on behalf of Respondent Middendorf (rcvd from APFilings)	
3/24/2020 12:07	Joint Waiver of Service (Whittle, Middendorf, Britt, Wada, Division, and USDOJ) (rcvd from APFilings)	
5/7/2020 11:28	Divisions Waiver of Paper Service	
1/7/2021 12:15	Order (as to Jeffrey Wada, David Middendorf, Thomas Whittle, and David Britt)	AP-6806
1/12/2021 9:08	Email from US Attorney (Estes, Jordan) Regarding Lifting Stay	
1/26/2021 18:39	Letter dated 1/26/2021 from Respondent's Counsel to Judge Foelak Requesting a Continuance of Proceedings	
4/19/2021 18:15	Order	AP-6822

Record Index

as of 3/29/2023

Page 3 of 3

4/22/2021 14:45	Notice of Appearance of Counsel, Melissa Armstrong, Esq., Frederick Block, Esq., Ian Rupell, Esq., and Rami Sibay, Esq., on behalf of the Division	
5/7/2021 16:39	Joint Report on Behalf of All Parties	
7/28/2021 9:00	Order Making Findings and Imposing Remedial Sanctions and a Cease-And-Desist Order with party letter.	34-92513
7/28/2021 9:01	Offer of Settlement, Thomas Whittle, CPA, dated 6/6/2021	
7/28/2021 9:02	Order Making Findings and Imposing Remedial Sanctions and a Cease-And-Desist Order with party letter	34-92514
7/28/2021 9:02	Offer of Settlement, David Britt, CPA., dated 6/15/2021	