UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 4171/September 19, 2016

ADMINISTRATIVE PROCEEDING File No. 3-17546

In the Matter of

SCOTT M. DITTMAN, CPA

ORDER DESIGNATING PRESIDING JUDGE

The Securities and Exchange Commission (Commission) has ordered, pursuant to Rule 100(c) of the Commission's Rules of Practice, that a public hearing shall be convened at a time and place to be fixed and before an Administrative Law Judge who shall issue an initial decision no later than 120 following the entry of a final judgment against the last remaining defendant(s) in *United States v. William Sears and Scott Matthew Dittman*, 16-CR-301-WJM (D.Colo.).

IT IS ORDERED that Administrative Law Judge Carol Fox Foelak preside at the hearing in these proceedings and perform other and related duties in accordance with the Commission's Rules of Practice.

Service of all orders and rulings on parties is made by the Commission's Office of the Secretary, or other duly authorized Commission officer, pursuant to Commission Rule of Practice 141, 17 C.F.R. § 201.141. All issuances by administrative law judges are posted on the Commission's website at http://www.sec.gov/alj.

For the Commission, by its Chief Administrative Law Judge, pursuant to delegated authority.

Brenda P. Murray

Chief Administrative Law Judge