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

Administrative Proceedings Rulings Release No. 5510 / January 23, 2018

Administrative Proceeding File No. 3-18347

In the Matter of

Brian Sweet, CPA

Order Designating Presiding Judge

The Securities and Exchange 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 following the entry of a final judgment against the last remaining defendant in the 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 in the Matter of Cynthia Holder, CPA; Jeffrey Wada CPA; David Middendorf, CPA; Thomas Whittle, CPA; and David Britt, CPA (Related Action). The Commission further ordered that the Administrative Law Judge issue an initial decision no later than 300 days from the entry of a final judgment in the Related Action.

IT IS ORDERED that Administrative Law Judge Cameron Elliot preside at the hearing in this proceeding and perform other and related duties in accordance with the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the parties confer and notify the presiding judge of a suggested date and time for a prehearing conference which will be conducted telephonically unless the parties prefer otherwise.

Service of all orders and rulings on parties is made by the 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.