

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

Administrative Proceedings Rulings  
Release No. 5834 / June 25, 2018

Administrative Proceeding  
File No. 3-18346

In the Matter of

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

**Notice of Stay**

On June 21, 2018, the Securities and Exchange Commission issued an order immediately staying all administrative proceedings pending before its administrative law judges in light of the Supreme Court's decision in *Lucia v. SEC*, No. 17-130 (U.S. June 21, 2018). *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10510, <https://www.sec.gov/litigation/opinions/2018/33-10510.pdf>. The stay will last until July 23, 2018, or further order of the Commission. *Id.* All deadlines, conferences, and hearings in this proceeding are POSTPONED. They will be rescheduled once the stay expires or is lifted by the Commission.

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Cameron Elliot  
Administrative Law Judge