

consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Wilson, age 69, resides in Nevada City, California. Wilson is an attorney licensed in California who issued at least five legal opinions and provided other professional services in connection with at least four blank check companies and by which securities of at least three blank check companies were unlawfully allowed to be sold to the public.

2. On October 11, 2017, the Commission filed a complaint against Wilson in SEC v. Wilson (Civil Action No. 17-cv-23712-Williams/Torres), in the United States District Court for the Southern District of Florida. On November 6, 2017, the court entered an order permanently enjoining Wilson by consent, from future violations of Sections 5(a) and 5(c) of the Securities Act of 1933 ("Securities Act"). The Court also imposed by consent, a penny stock bar and a conduct-based injunction enjoining Wilson from directly or indirectly providing, or receiving compensation from the provision of, professional legal services to any person or entity in connection with the offer or sale of securities pursuant to, or claiming, an exemption under Section 4(a)(1) predicated on Securities Act Rule 144, or any other exemption from the registration provisions of the Securities Act, including, without limitation, participating in the preparation or issuance of any opinion letter relating to such offering or sale. Further, the Court ordered Wilson to pay disgorgement of ill-gotten gains, prejudgment interest, and a civil money penalty with the amounts to be determined at a later date upon the Commission's motion.

3. The Commission's complaint alleged, among other things, that from no later than August 2011 through August 2013, Wilson performed legal services for Daniel McKelvey and Steven Sanders (collectively, the "Control Persons") by, among other things, providing at least five legal opinion letters by which restricted securities of at least three blank check companies as defined in Rule 419 under the Securities Act, controlled by the Control Persons ("Blank Check Companies") were unlawfully allowed to be sold to the public. The Control Persons needed Wilson's opinion letters in order to sell the Blank Check Companies, the primary feature of which was a deceptive public float of purportedly unrestricted securities based on the transactions meeting or being exempt from the registration requirements of Section 5 of the Securities Act. These opinion letters were critical to making the securities of the Blank Check Companies eligible for deposit with broker-dealers or otherwise available for public trading.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Wilson's Offer.

Accordingly, it is hereby ORDERED pursuant to Rule 102(e)(3)(i) of the Commission's Rules of Practice, effective immediately, that:

Wilson is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Brent J. Fields
Secretary