

purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over him and the subject matter of these proceedings and the findings contained in Section III.3., below, which are admitted, Respondent 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. Dahl, age 65, is a resident of Plano, Texas. From June 2000 through April 2002, Dahl rendered accounting services to 21st Century Technologies, Inc. ("21st Century") on a contract basis. From April 2002 through November 2004, Dahl served as 21st Century's Chief Financial Officer. He signed and certified 21st Century's annual report on Form 10-K for the year 2003 and its quarterly reports on Form 10-Q for the first and second quarters of 2004 as the company's Chief Financial Officer. At all relevant times, Dahl has also been self-employed as a certified public accountant. Dahl's CPA license was granted by the State of Texas.

2. 21st Century was, at all relevant times, a Nevada corporation with its principal place of business in Las Vegas, Nevada. As a business development company regulated under the Investment Company Act of 1940, 21st Century raised capital and made investments in various entities. At all relevant times, 21st Century's common stock was registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 ("Exchange Act"), and traded on the Over-the-Counter Bulletin Board. On November 1, 2005, 21st Century filed for protection under Chapter 11 of the U.S. Bankruptcy Code and was formally dissolved by the State of Nevada on July 13, 2007.

3. On April 10, 2008, the Commission filed a complaint against Dahl in SEC v. Compass Capital Group, Inc., et al., Civil Action No. 2:08-cv-00457-ECR-PAL (D. Nev.). On August 6, 2008, the U.S. District Court for the District of Nevada entered an order permanently enjoining Dahl, by consent, from future violations of Rule 13a-14 promulgated under the Exchange Act and from aiding and abetting violations of Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1, and 13a-13 thereunder. Dahl was also ordered to pay a \$5,000 civil money penalty and barred from participating in an offering of penny stock.

4. The Commission's complaint alleged, among other things, that Dahl aided and abetted 21st Century's violations of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 when he prepared 21st Century's false and misleading Form 10-K for 2003 and Forms 10-Q for the first and second quarters of 2004. The complaint alleged that Dahl also violated Exchange Act Rule 13a-14 when he certified that those filings were complete and accurate, even though they contained material omissions concerning certain of 21st Century's reported investments. The complaint further alleged, among other things, that Dahl knew at the time he certified certain filings that (i) a supposed "commercial loan" was actually a loan to prevent a foreclosure

on a personal residence; and (ii) the recipient of another loan was misidentified in 21st Century's filings with the Commission in order to avoid potential stigma from association with the entity that received the loan, which was involved in pornography.

IV.

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

Accordingly, it is hereby ORDERED, effective immediately, that:

A. Dahl is suspended from appearing or practicing before the Commission as an accountant.

B. After 12 months from the date of this order, Respondent may request that the Commission consider his reinstatement by submitting an application (attention: Office of the Chief Accountant) to resume appearing or practicing before the Commission as:

1. a preparer or reviewer, or a person responsible for the preparation or review, of any public company's financial statements that are filed with the Commission. Such an application must satisfy the Commission that Respondent's work in his practice before the Commission will be reviewed either by the independent audit committee of the public company for which he works or in some other acceptable manner, as long as he practices before the Commission in this capacity; and/or

2. an independent accountant. Such an application must satisfy the Commission that:

(a) Respondent, or the public accounting firm with which he is associated, is registered with the Public Company Accounting Oversight Board ("Board") in accordance with the Sarbanes-Oxley Act of 2002, and such registration continues to be effective;

(b) Respondent, or the registered public accounting firm with which he is associated, has been inspected by the Board and that inspection did not identify any criticisms of or potential defects in the respondent's or the firm's quality control system that would indicate that the respondent will not receive appropriate supervision;

(c) Respondent has resolved all disciplinary issues with the Board, and has complied with all terms and conditions of any sanctions imposed by the Board (other than reinstatement by the Commission); and

(d) Respondent acknowledges his responsibility, as long as Respondent appears or practices before the Commission as an independent accountant, to comply with all requirements of the Commission and the Board, including, but not limited to, all requirements relating to registration, inspections, concurring partner reviews and quality control standards.

C. The Commission will consider an application by Respondent to resume appearing or practicing before the Commission provided that his state CPA license is current and he has resolved all other disciplinary issues with the applicable state boards of accountancy. However, if state licensure is dependent on reinstatement by the Commission, the Commission will consider an application on its other merits. The Commission's review may include consideration of, in addition to the matters referenced above, any other matters relating to Respondent's character, integrity, professional conduct, or qualifications to appear or practice before the Commission.

By the Commission.

Florence E. Harmon
Acting Secretary