

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

Administrative Proceedings Rulings
Release No. 5362 / December 11, 2017

Administrative Proceeding
File No. 3-17950

In the Matter of

David Pruitt, CPA

Order

The Securities and Exchange Commission initiated this proceeding in April 2017. *David Pruitt, CPA*, Securities Exchange Act of 1934 Release No. 80548, 2017 SEC LEXIS 1265 (Apr. 28, 2017). I later stayed it after the parties reported that they had agreed in principle to settle. *David Pruitt, CPA*, Admin. Proc. Rulings Release No. 5229, 2017 SEC LEXIS 3596 (Nov. 15, 2017). The parties have informed me that their agreement “did not materialize into a signed settlement offer.” Letter from David Oliwenstein (Dec. 8, 2017) (quoting 17 C.F.R. § 201.161(c)(2)(ii)(B)). They ask that I either direct them to submit a revised schedule or issue an order consistent with the Commission’s order ratifying the appointments of its administrative law judges and directing them to take certain actions in all pending proceedings. *See Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724, at *1–2.

Given the Commission’s ratification order and the parties’ recent letter, I order the following. The parties are directed to review the Commission’s order, which is found here: <https://www.sec.gov/litigation/opinions/2017/33-10440.pdf>. As required by the Commission, the parties are granted “until January 5, 2018 to submit any new evidence [they] deem relevant to [my] reexamination of the record.” *Pending Admin. Proc.*, 2017 SEC LEXIS 3724, at *2.

The parties are also granted until January 5, 2018 to submit a brief addressing whether I should “ratify or revise in any respect” any action that I have taken in this proceeding. *Pending Admin. Proc.*, 2017 SEC LEXIS 3724, at *2; *see Wilkes-Barre Hosp. Co. v. NLRB*, 857 F.3d 364, 371–72 (D.C. Cir.

2017). A party's brief may not exceed 5,000 words in length. A party may file a brief in response, not to exceed 3,000 words, by January 19, 2018.

The parties should confer about mutually agreeable times during the week of January 22, 2018, to hold a telephonic prehearing conference. The parties should report the results of their discussion to my office by December 19, 2017.

James E. Grimes
Administrative Law Judge