

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

Administrative Proceedings Rulings
Release No. 5661 / March 28, 2018

Administrative Proceeding
File No. 3-17950

In the Matter of
David Pruitt, CPA

**Order Granting
Motion to Substitute
a Fact Witness Deponent**

I previously granted the motion of Respondent David Pruitt, CPA, for permission to take two depositions in addition to the three allowed under Rule 233(a)(1), 17 C.F.R. § 201.233(a)(1), of the Securities and Exchange Commission's Rules of Practice. *David Pruitt, CPA*, Admin. Proc. Rulings Release No. 5174, 2017 SEC LEXIS 3299 (ALJ Oct. 16, 2017). Pruitt now moves to take the deposition of a new witness instead of one of the witnesses named in his earlier motion. Pruitt represents that the Division of Enforcement does not object and that this substitution should not affect any of the discovery deadlines in this proceeding. Motion at 1, 3. I find that this request complies with the standards described in Rule 233(a)(3)(ii), 17 C.F.R. § 201.233(a)(3)(ii).

Accordingly, I GRANT Respondent's unopposed motion.

James E. Grimes
Administrative Law Judge