

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

Administrative Proceedings Rulings  
Release No. 6543 / April 16, 2019

Administrative Proceeding  
File No. 3-17950

In the Matter of  
**David Pruitt, CPA**

**Order Concerning Subpoenas**

The parties have reached a preliminary agreement on the scope of Respondent's subpoenas to the Securities and Exchange Commission's Division of Corporation Finance and Office of the Chief Accountant. The Division of Enforcement requests an order providing that it may move to quash the subpoenas at a later date if the parties have a subsequent dispute concerning the scope of the subpoenas. Respondent consents to the request. The request is GRANTED without prejudice to Respondent's right to seek appropriate relief concerning the scope of the subpoenas.

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James E. Grimes  
Administrative Law Judge