

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4787/May 4, 2017

ADMINISTRATIVE PROCEEDING  
File No. 3-17950

In the Matter of

DAVID PRUITT, CPA

ORDER POSTPONING HEARING  
AND SCHEDULING PREHEARING  
CONFERENCE

On April 28, 2017, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondent David Pruitt, CPA. A hearing is currently scheduled for June 1, 2017.

In view of the foregoing, I ORDER the following:

1. The hearing is POSTPONED and a telephonic prehearing conference will be held on May 25, 2017, at 3:00 p.m. EDT.
2. Prior to the prehearing conference, the parties must confer and discuss the date for the hearing, the most convenient location for the hearing, the prehearing schedule, and the matters listed in Rule of Practice 221(c). *See* 17 C.F.R. § 201.221(c). In doing so, the parties should bear the following in mind. First, 5 U.S.C. § 554(b) and 17 C.F.R. § 201.200(c) provide guidance regarding the location of the hearing. Second, Respondent has a right to a hearing between thirty and sixty days after service of the OIP. 15 U.S.C. § 78u-3(b); *see* OIP at 12. If he exercises that right, the hearing will commence on a date to be determined within that time period. Otherwise, the parties should review Rule of Practice 360(a)(2) in discussing possible dates to start the hearing and should consider the Commission's guidance in amending rule 360. *See* 17 C.F.R. § 201.360(a)(2); Amendments to the Commission's Rules of Practice, Exchange Act Release No. 78319, 81 Fed. Reg. 50212, 50214 & n.18 (July 29, 2016).
3. By May 22, 2017, the parties should submit a joint letter, filed consistent with Rules of Practice 151 and 152, 17 C.F.R. §§ 201.151, .152, addressing:
  - a) the results of their discussion;

- b) whether Respondent wishes to exercise his right to begin the hearing between thirty and sixty days of service of the OIP;
  - c) a proposed prehearing schedule, to the extent the parties have agreed on one; and
  - c) the date they have agreed the hearing should begin.
4. The Division of Enforcement should promptly notify this office when Respondent or his counsel is served with the OIP. Service on an individual is complete upon delivery. 17 C.F.R. § 201.141(a)(2)(i). The parties may stipulate to a service date in their joint letter.

The parties are asked to e-mail PDF text-searchable courtesy copies of any filings to [alj@sec.gov](mailto:alj@sec.gov).

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James E. Grimes  
Administrative Law Judge