

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

Administrative Proceedings Rulings  
Release No. 5139 / October 5, 2017

Administrative Proceeding  
File No. 3-17950

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

**Order Granting Motion to  
Compel Compliance with  
Documentary Subpoena**

I issued a subpoena for documents directed to third-party Timothy Keenan with a return date of September 18, 2017. Respondent's counsel represents that Keenan did not produce anything by the return date. Respondent's counsel sent another copy of the subpoena to Keenan after the return date, but Keenan still has not responded. Keenan has not sought relief from the subpoena in this proceeding. Respondent has now moved to compel Keenan's compliance with the subpoena.

Keenan is ORDERED to SHOW CAUSE by October 11, 2017, why he failed to comply with the subpoena, explaining why his failure to comply with the subpoena should not be referred for subpoena enforcement proceedings in federal district court.

---

James E. Grimes  
Administrative Law Judge