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

Administrative Proceedings Rulings Release No. 5526 / January 25, 2018

Administrative Proceeding File No. 3-17950

In the Matter of

David Pruitt, CPA

Order Following Prehearing Conference

I held a telephonic prehearing conference yesterday, during which the parties discussed Respondent's motion asking me to revise certain prior rulings in this proceeding. I have taken their positions under advisement and I plan to rule on Respondent's motion by February 16, 2018.

During the conference, I also ordered the parties to meet and confer about a proposed prehearing schedule, a proposed date to commence the hearing, and the anticipated length of the hearing. The parties should file a letter reporting the results of their discussions by February 2, 2018.

James E. Grimes Administrative Law Judge