

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

Administrative Proceedings Rulings  
Release No. 6480 / March 4, 2019

Administrative Proceeding  
File No. 3-17950

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

**Order Scheduling  
Prehearing Conference**

I ORDER that a telephonic prehearing conference will be held on March 14, 2019, at 4:00 p.m. EDT. The parties should be prepared to discuss the meaning of Rule of Practice 200(b)(3) and how it should apply in this case in light of the Division of Enforcement's disclosures and Respondent's objections to those disclosures. In particular, the parties should be prepared to discuss (1) why Rule 200(b)(3) makes a distinction between an order instituting proceedings (OIP) that requires an answer and one that does not, and (2) the consequences in this case of that distinction. The Division should be prepared to explain which factual allegations in the OIP connect to which charges alleged in section II.M. of the OIP. *See* 17 C.F.R. § 201.222(a).

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James E. Grimes  
Administrative Law Judge