

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

Administrative Proceedings Rulings  
Release No. 6670 / September 3, 2019

Administrative Proceeding  
File No. 3-17950

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

**Order Regarding  
Pending Motions**

The Division of Enforcement informed my office that it intends to submit an opposition to Respondent David Pruitt's motion for reconsideration and requested until September 6, 2019, to do so. That request is granted.

Regarding Respondent's objections to the Division's witness list, I ask the parties to meet and confer to see if some of the issues can be narrowed or resolved entirely. In particular, the issue of the different Bates numbers seems amenable to resolution by an agreement between the parties rather than motion practice. The Division may also wish to consider designating the relevant portions of its allegedly voluminous exhibits rather than seeking to have them admitted to the record in their entirety. If necessary, I will schedule an additional telephonic prehearing conference to address these or other issues that could be resolved by agreement of the parties. Otherwise, I will resolve these issues according to the previously issued schedule.

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James E. Grimes  
Administrative Law Judge