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November 13, 2018

**VIA FEDEX**

Honorable Brent J. Fields  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

*Re: In the Matter of David Pruitt, CPA; Admin. Proc. File No. 3-17950*

Dear Mr. Fields:

We represent Respondent David Pruitt in the above-referenced proceeding. On June 11, 2018, Respondent made a Motion to the Commission to Amend the Order Instituting Proceedings Based Upon Newly Discovered Matters of Fact and to Stay This Proceeding Pending the Commission's Decision ("Motion"). The Motion was fully briefed on June 21, 2018 and has been pending since then. In the interim, the Court in this proceeding has set a new prehearing schedule with quickly approaching deadlines for motions and discovery that depend on the allegations in the current Order Instituting Proceedings ("OIP"). We write to respectfully request that the Commission either grant the stay while it considers the Motion or decide the Motion as soon as practicable in order to avoid prejudice to Respondent and potential delays to the prehearing schedule and hearing date.

Specifically, a decision on Respondent's Motion is critical at this time because the parties have restarted this proceeding on what Respondent contends is a legally and factually defective OIP. Under the current prehearing schedule, Respondent's answer, as well as a motion for more definite statement under Rule of Practice 220(d), would be due on November 30, 2018, and a motion for a ruling on the pleadings under Rule of Practice 250(a) would be due soon after on December 14, 2018. Both of these motions require the Administrative Law Judge to decide them based on the allegations in the current OIP. If the Motion is granted after these deadlines have passed and the motions have been made, Respondent will have unfairly been denied the relief contemplated by the Rules of Practice. Moreover, upcoming fact and expert discovery as well as preparation for the hearing should not proceed on a faulty OIP with allegations that Respondent

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contents are not accurate and cannot be maintained in good faith. Granting a limited stay while the Commission decides the Motion and if granted, while the OIP is amended, will prevent this prejudice and the inefficiencies that would result from having to re-litigate motions and potentially re-take fact and expert discovery.

It is in the interests of fairness, efficiency, and judicial economy that Respondent respectfully requests a stay and a decision on the Motion currently pending before the Commission.

Respectfully submitted,



Jimmy Fokas  
*Counsel for Respondent David Pruitt*

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