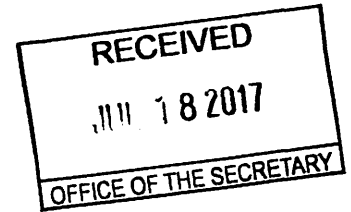


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION




ADMINISTRATIVE PROCEEDING
File No. 3-17950

In the Matter of,
David Pruitt, CPA
Respondent.

RESPONDENT DAVID PRUITT'S MOTION FOR
A RULING ON THE PLEADINGS

Pursuant to Rule 250(a) of the Securities and Exchange Commission's ("SEC" or the "Commission") Rules of Practice, Respondent David N. Pruitt ("Mr. Pruitt"), through his undersigned counsel, respectfully moves this Court to dismiss the Order Instituting Administrative and Cease-and-Desist Proceedings ("OIP") pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 (the "Exchange Act") and Rule 102(e)(1)(iii) of the Commission's Rules of Practice dated April 28, 2017. Even accepting all of the Division of Enforcement's (the "Division") factual allegations as true and drawing all reasonable inferences in the Division's favor, Mr. Pruitt is entitled to a ruling as a matter of law. The Motion is based upon the Affidavit of Margaret E. Hirce, dated July 14, 2017, and on the Memorandum of Points and Authorities in Support of Mr. Pruitt's Motion for a Ruling on the Pleadings, dated July 14, 2017.

Dated: July 14, 2017
New York, New York

By: 
John J. Carney
Jimmy Fokas
Margaret E. Hirce
Bari R. Nadworny
BAKER & HOSTETLER LLP
45 Rockefeller Plaza
New York, New York 10111
Telephone: 212.589.4200
Facsimile: 212.589.4201

Attorneys for Respondent David Pruitt