

Michael T. Rand
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-19191



In the matter of
MICHAEL T RAND, CPA
Respondent,

Respondent's Response To Commission's
Opposition to Respondent's Request for Stay of Order of Suspension

Pro Se Respondent's reading and interpretation of the Commission's Rules of Practice [17 CFR § 201] is that Respondent is allowed to reply to the Commission's July 25, 2019 motion if Respondent files within five days of service. Accordingly, Respondent presents (or seeks leave to the Court if necessary) a brief response to the Commission's recent motion for the Court's benefit in this Administrative Proceeding. The Commission's motion sought to deny my request for a stay of suspension until my habeas corpus (§ 2255) petition is adjudicated.

Respondent has read Rule 102 in its entirety and thus certainly understands the legal construct of the Commission's position. The particular wording of the Commission's statement however is troublesome.

Respondent takes particular exception to the mission's Statement on page 2, "It is particularly appropriate to maintain the suspension because Rand lost his direct appeal of his conviction. Thus, the only pending appeal is a collateral appeal, in which he argues ineffective assistance of counsel."

SEC Attorney Kim is clearly either not familiar with some of the basics of our country's criminal jurisprudence and/or he continues to ignore the substantive merits of my position. I was hampered in my direct appeal because my attorneys were conflicted and/or my attorneys at trial did not raise basic arguments and/or properly cross examine government witnesses at trial (described in previous briefings). These denials of my constitutional rights is statutorily designated to be raised in a collateral appeal.

Moreover, on the importance and relevance of my "collateral appeal", a core argument is that Government lay witnesses testified improperly and falsely about technical accounting rules and principles, territory far beyond those allowed by Federal Rules of Evidence. While my appellate and trial attorneys raised the Court's critical ruling to allow the testimony, the Fourth Circuit

Court of Appeals affirmed the District Court decision, but tellingly ruled that my attorney had an "opportunity to cross examine the witnesses" and thus my trial was fair - from an appellate standpoint.

To date, neither the SEC nor the DOJ has defended, in any meaningful way the inaccuracies of the witnesses' materially false and prejudicial statements regarding the accounting rules and principles at issue.

Handling this matter pro se, Respondent maintains his faith that either of the Fourth Circuit District Court, the Fourth Circuit Appellate Court, the Eleventh Circuit Appellate Court (handling the civil complaint), or the Supreme Court will acknowledge the prejudice caused by the witnesses' false testimony.

Respondent accepts that all rules and regulations and judicial processes cannot remotely anticipate every possible situation when drafted. I am optimistic that in the event the Court grants the Commissioner's motion for Reinstatement once all the grounds are "removed" by a reversal of the criminal conviction. Stated

differently. I'm simply trying to save the Commission and Administrative Law Court's time handling my suspension. (and energy and resources)

Unrelated and in closing, the Commission stated in the Order of Suspension that I am imprisoned in a

[REDACTED]. Perhaps conditions at Fort [REDACTED] are a little different,

but here at [REDACTED], I work daily with [REDACTED]

[REDACTED] have access to several [REDACTED]

[REDACTED] if needed or wanted, [REDACTED] ([REDACTED]). Clearly, [REDACTED] a threat to the community:

Respectfully Submitted,

Michael Rand

Michael T. Rand, CPA Respondent

July 24, 2019.

Certificate of Service

The undersigned hereby certifies that he has served the foregoing document this day addressed as follows:

Paul Kim, Esquire
Attorney for the Division of Enforcement
United States SEC
950 East Paces Ferry Road.
Atlanta, GA 30326-1234

Melal Raed July 27, 2019