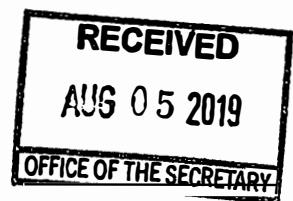


Michael T. Rand  
Before the  
SECURITIES AND EXCHANGE COMMISSION

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  
one 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 attorney 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 regulation 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] have access to several [REDACTED] if needed or wanted, ([REDACTED]). Clearly, a threat to the community:

Respectfully Submitted,

*Michael T. 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 DE  
950 East Paces Ferry Road.  
Atlanta, GA 30326-1234

Mailed Read July 27, 2019