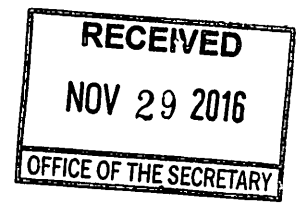


**HARD COPY**

**UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION**



**ADMINISTRATIVE PROCEEDING  
File No. 3-17633**

**In the Matter of**

**DAVID A. ARONSON, CPA,**

**Respondent.**

**JOINT MOTION OF DIVISION OF ENFORCEMENT AND RESPONDENT  
DAVID A. ARONSON TO STAY PROCEEDING PENDING  
COMMISSION'S CONSIDERATION OF SETTLEMENT OFFER**

Pursuant to Rule 161(c)(2) of the Commission's Rules of Practice, 17 C.F.R. § 201.161(c)(2), the Division of Enforcement ("Division") hereby moves the Law Judge to stay this public administrative proceeding with respect to Respondent, David A. Aronson, pending the Commission's consideration of Respondent's offer of settlement.

In support of this motion, the Division states:

1. On October 19, 2016, the Commission issued an Order Instituting Administrative Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 ("Exchange Act") and 102(e)(1)(iii) of the Commission's Rules of Practice.

2. In a November 14, 2016 order, the Law Judge, upon motion of the Commission, postponed the final hearing previously set for November 28, 2016, and ordered the parties to hold an initial prehearing conference without the hearing officer to discuss each numbered item in Rule of Practice 221(c). The parties are to file a joint

prehearing conference statement reflecting the results of their conference by December 1, 2016.

3. The Division and Respondent have reached a settlement in principle on all major terms, and the Division is awaiting receipt of the original executed settlement papers. The Division's counsel has conferred with counsel for Respondent, who joins in and does not object to the request for a stay. Granting this stay will allow the Division to present the settlement to the Commission for review.

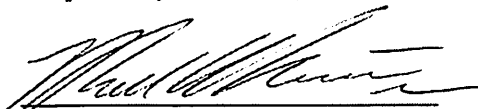
4. Under the provisions of Rule 161, the stay is contingent upon the Division receiving a signed offer of settlement and submitting a recommendation to the Commission for acceptance of the offer within the time periods provided by Rule 161. The Division will promptly notify the Law Judge pursuant to Rule 161(c)(2)(ii) if either deadline is not met.

5. Respondent joins in this motion.

Accordingly, the Division hereby respectfully moves the Law Judge to stay this proceeding and all associated deadlines under Rule 161(c)(2) of the Commission's Rules of Practice, 17 C.F.R. § 201.161(c)(2).

November 28, 2016

Respectfully submitted,



Russell Koonin  
Senior Trial Counsel  
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Email: kooninr@sec.gov

DIVISION OF ENFORCEMENT

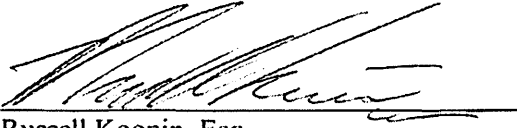
SECURITIES AND EXCHANGE COMMISSION  
801 Brickell Avenue, Suite 1800  
Miami, FL 33131  
Phone: (305) 982-6300  
Fax: (305) 536-4154

**CERTIFICATE OF SERVICE**

I hereby certify that an original and three copies of the foregoing were filed with the Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington, D.C. 20549-9303, and that a true and correct copy of the foregoing has been served by U.S. Mail, on this 28th day of November 2016, on the following persons entitled to notice:

The Honorable Jason S. Patil  
Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Barry E. Witlin, P.A.  
1200 S. Pine Island Road  
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Russell Koonin, Esq.