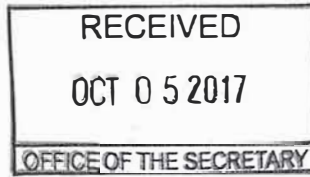


BakerHostetler



Baker & Hostetler LLP

45 Rockefeller Plaza
New York, NY 10111

T 212.589.4200
F 212.589.4201
www.bakerlaw.com

Jimmy Fokas
direct dial: 212.589.4272
jfokas@bakerlaw.com

October 4, 2017

VIA E-MAIL (ALJ@SEC.GOV)

Honorable James E. Grimes
Administrative Law Judge
U.S. Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549

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

Dear Judge Grimes:

We represent Respondent David Pruitt in the above-referenced Administrative Proceeding. We write regarding the Court's recent Order Granting in Part Motion for Protective Order.¹ We respectfully request a telephonic pre-hearing conference with the Court to provide more information regarding Respondent's request for a Protective Order related to third-party productions. The proposed Protective Order is intended to provide for confidentiality of third-party productions during the discovery phase of this proceeding. The proposed Protective Order does not allow for the automatic sealing of documents or otherwise intrude on or delegate the Court's authority to determine whether a protective order pursuant to Rule 322 is warranted. The proposed Protective Order requires the parties to provide notice to a producing party that they intend to make use of a document designated confidential in a motion or at the hearing. It is then incumbent on the producing party to move the Court for a protective order (within a certain limited period of time) pursuant to Rule 322 if the producing party believes it has a basis for such a motion.

The Court's partial denial of the motion is delaying the production of documents from third parties who have asked or indicated that they intend to ask Respondent and the Division of Enforcement (the "Division") to enter into confidentiality agreements prior to production to preserve confidentiality during discovery. Specifically, the Court's denial of the portion of the

¹ Admin. Proc. Rulings Release No. 5070, *In the Matter of David Pruitt, CPA*, Admin. Proc. File No. 3-17950 (Sept. 20, 2017).

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motion related to third-party productions is delaying the production of critical materials from certain third parties including L3 Technologies, Inc.'s outside auditor, the U.S. Army – ACC Redstone—the contracting command that had oversight of the C-12 Contract at issue in this proceeding—and the Federal Bureau of Investigation. Each possesses documents critical to Mr. Pruitt's defense. In order to avoid a delay of these proceedings, it is imperative that Mr. Pruitt's experts have the opportunity to consider these materials in advance of quickly approaching discovery deadlines.

It will also be burdensome and time consuming for Respondent to negotiate and comply with separate agreements that do not have the identical procedures for preserving confidentiality as contemplated by the proposed Protective Order. A single protective order provides a uniform and efficient process for the protection of confidential information produced by third parties during discovery. It also preserves the Court's ability to adjudicate whether a protective order should issue consistent with the requirements of Rule 322 in the event a third party seeks such protection.

We request a pre-hearing conference to provide the Court with more information on this issue and address any other concerns the Court has with the proposed Protective Order.

The parties have conferred and the Division has informed Respondent's counsel that it does not object to the request for a pre-hearing conference.

Respectfully submitted,



Jimmy Fokas

Counsel for Respondent David Pruitt

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-17950

In the Matter of

David Pruitt, CPA

Respondent.

CERTIFICATE OF SERVICE

I, Bari R. Nadworny, an associate of the law firm of Baker & Hostetler LLP located at 45 Rockefeller Plaza, New York, New York 10111, hereby certify that on the 4th day of October, 2017, I caused to be served a true copy of a letter to the Court requesting a pre-hearing conference via electronic mail upon the following parties and other persons entitled to notice:

Honorable James E. Grimes
Administrative Law Judge
Email: alj@sec.gov
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20459

Paul G. Gizzi, Esq.
Email: gizzip@sec.gov
David Oliwenstein, Esq.
Email: oliwensteind@sec.gov
H. Gregory Baker, Esq.
Email: bakerh@sec.gov
New York Regional Office
Securities and Exchange Commission
Brookfield Place
200 Vesey Street, Suite 400
New York, NY 10281



Bari R. Nadworny