

ORDER

On the basis of the information supplied and representations made relating to factors identified in PCAOB Rule 5302(b)(4), it appears that Cutler has met the requirements of PCAOB Rule 5302(b) and that he has complied with the February 23, 2017, order barring him from being an associated person of a registered public accounting firm. Moreover, nothing has come to the Board's attention that would be a basis for an adverse decision on Cutler's petition.

In view of the foregoing, the Board determines that the proposed association would be consistent with the public interest. Accordingly, it is hereby ORDERED that:

- A. The Board consents to David J. C. Cutler, CPA's association with Cutler & Co., LLC, a registered public accounting firm;
- B. The bar against David J. C. Cutler, CPA from being an associated person of a registered public accounting firm is hereby terminated;
- C. David J. C. Cutler, CPA agrees that, for a period of one year from the date the Board grants the petition to terminate his bar, Cutler undertakes:
 - i. that he will be supervised for all work performed that is subject to the Board's jurisdiction, as set forth in Title I of the Sarbanes-Oxley Act of 2002, as amended;
 - ii. that his supervisor will be Michael Gillespie, CPA, principal of Michael Gillespie & Associates, PLLC;
 - iii. that he will provide his supervisor with a copy of the Board order granting the petition to terminate his bar; and
 - iv. that he will certify in writing to the Director of the Division of Enforcement and Investigations, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, his compliance with the above undertakings. The certification shall identify the undertakings, provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. Cutler shall submit such certification within thirty (30) days of the close of the one year period from the date the Board grants Cutler's petition to terminate his bar. During and after such one year period, Cutler shall also submit such additional evidence of and information

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concerning his compliance as the staff of the Division of Enforcement and Investigations may reasonably request.

ISSUED BY THE BOARD.



Phoebe W. Brown
Secretary

January 15, 2020