

purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III , paragraph 2, below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Pratt, age 77, is and has been an attorney licensed to practice in the State of New York. Pratt sold shares of Eldorado Exploration, Inc., Bentley Sports, Inc. and Younger America, Inc., f/k/a Infinity Acquisition, Corp. f/k/a Infinity Music, Corp. between January 1, 2004 and December 31, 2008. Pratt also wrote legal opinion letters regarding shares of stock in Eldorado Exploration, Inc. and Younger America, Inc., f/k/a Infinity Acquisition, Corp. f/k/a Infinity Music, Corp.

2. On April 2, 2009, the Commission filed a complaint against Pratt in SEC v. Frank C. Calmes, et al. (Civil Action No. 09-CV-80524, S.D. of Florida). On May 4, 2011, the court entered an order permanently enjoining Pratt, by consent, from future violations of Sections 5(a) and 5(c) of the Securities Act of 1933.

3. The Commission's complaint alleged, among other things, that Pratt worked with co-defendants Frank Calmes, Lynn Rowntree, and Manny Shulman to distribute shares of newly quoted micro-cap companies to the public without the required registration statements being filed with the Commission. The Complaint further alleged that as part of this process, Pratt obtained shares in these micro-cap companies and sold the shares despite the fact that no registration statement had been filed or was in effect with the Commission with respect to the shares. In addition, the Complaint alleged that Pratt wrote letters to the companies' transfer agents falsely stating that the shares he held, and those held by the co-defendants, were exempt from the registration requirements of the federal securities laws.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Pratt's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that Pratt is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Elizabeth M. Murphy
Secretary