SECURITIES AND EXCHANGE COMMISSION Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934

Rel. No. 63306 / January 15, 2025

Admin. Proc. File No. 3-12944

In the Matter of

STEVEN ALTMAN, ESQ.

c/o Paul E. Coggins, Esq. Troutman Pepper Locke LLP 2200 Ross Avenue, Suite 2800 Dallas, TX 75201

STEVEN ALTMAN'S APPLICATION FOR REINSTATEMENT
TO PRACTICE BEFORE THE SEC

Pursuant to SEC Rule 102(e), Respondent Steven Altman ("Respondent"), by and through his undersigned attorneys, respectfully moves for reinstatement to practice before the United States Securities and Exchange Commission (the "SEC" or "Commission").

Rule 102(e)(5) of the Commission's Rules of Practice governs applications for reinstatement and provides that the Commission may reinstate the privilege to appear and practice before the Commission "for good cause shown" by a respondent. 17 C.F.R. § 201.102(e)(5)(i).

Over fourteen years ago, on November 10, 2010, Respondent was barred from appearing or practicing before the SEC due to his unethical and improper professional conduct in connection with a 2004 administrative proceeding. As illustrated by the attached Affidavit of Steven Altman (**Exhibit A**) (the "Affidavit"), Respondent has complied with the terms of his original disbarment and shown good cause for reinstatement in accordance with SEC Rule

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102(e). Such good cause is further illustrated by Respondent's readmission to practice before each of the jurisdictions from which he has sought reinstatement, as further detailed in the

Affidavit.

WHEREFORE, Respondent respectfully requests that this Commission reinstate

Steven Altman, Esq. to practice before the SEC.

Dated: January 15, 2025

Respectfully Submitted,

/s/ Paul E. Coggins

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