UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 3-21973

In the Matter of

NICOLE J. WALKER,

Respondent.

DIVISION OF ENFORCEMENT'S RESPONSE TO RESPONDENT'S MOTION FOR LEAVE TO FILE A LATE ANSWER TO THE ORDER INSTITUTING PROCEEDINGS

The Division of Enforcement respectfully submits that it does not take a position regarding Respondent's January 17, 2025, Motion for Leave to File a Late Answer to the Order Instituting Proceedings.

RULE 151 CERTIFICATION

The undersigned counsel hereby certifies that sensitive personal information described in Commission Rule of Practice 151(e) [17 C.F.R. § 201.151(e)] has been omitted or redacted from the filing or, if necessary to the filing, has been filed under seal pursuant to § 201.322.

Dated: January 24, 2025

Respectfully submitted,

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CERTIFICATE OF SERVICE

Pursuant to Rule 150 of the Commission's Rules of Practice, I hereby certify that on January 24, 2025, the foregoing document was filed using the eFAP system, and that a true and correct copy of the document is being served via overnight delivery on the following persons entitled to notice:

Ms. Nicole J. Walker

Respondent

Christine Nestor, Esq. Senior Trial Counsel