

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21974

In the Matter of

DAVID H. GOLDMAN,

Respondent.

DIVISION OF ENFORCEMENT’S MOTION FOR EXTENSION
OF TIME TO FILE REPLY

Pursuant to Rule 161 of the Commission’s Rules of Practice, 17 C.F.R. §§ 201.161, the Division of Enforcement (the “Division”) moves for a 10-day extension of time to file its Reply to Respondent David H. Goldman’s (“Respondent”) Response to the Division’s Motion for Entry of Order of Default and Remedial Sanctions (“Response”), and states:

1. On June 18, 2024, the Commission issued an Order Instituting Proceedings (“OIP”) against Respondent pursuant to Section 15(b) of the Securities Exchange Act of 1934.
2. On September 18, 2024, Respondent was personally served with the OIP and other documents. On September 24, 2024, the Division filed a status report regarding service attaching the return of service affidavit. Respondent did not file his response to the OIP, due October 8, 2024, or request an extension of time to do so.
3. On November 5, 2024, the Division filed a motion for entry of default and remedial sanctions against Respondent. Respondent did not timely file a response to the motion, which was due 5 days after it was served. Rule of Practice 154(b), 17 C.F.R. § 201.154(b).

4. On December 5, 2024, the Commission issued an Order to Show Cause (“Show Cause Order”) directing Respondent to show cause by December 19, 2024, why he should not be deemed in default and why this proceeding should not be determined against him due to his failure to file an answer, respond to the Division’s motion, or otherwise defend this proceeding. The Show Cause Order also directs Respondent to “address the reasons for his failure to timely file an answer or response to the Division’s motion, include a proposed answer to be accepted in the event that the Commission does not enter a default against him, and address the substance of the Division’s request for sanctions.”

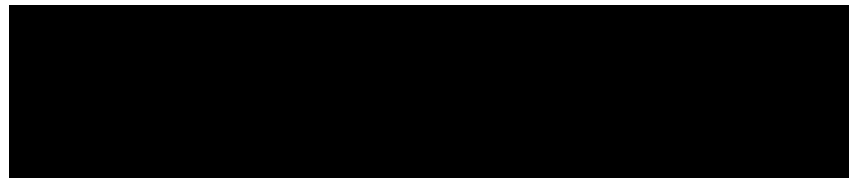
5. On December 19, 2024, Respondent filed his Response. The Division’s reply is due January 2, 2025. *See* Show Cause Order. The Division requests a 10-day extension of time, through and including January 12, 2025, to file its reply. The Response raises several factual and legal issues which the Division intends to address, such as the factual allegations of the OIP, service of the OIP on Respondent, and the appropriateness of the Division’s requested associational bar and remedial relief. Additional time will give the Division an opportunity to brief and present evidence on these issues. The proposed relief will not prejudice any party. This matter has been pending since June 2024, and is in its initial stage. This is the Division’s first request for an extension of time to file a reply to the Response.

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: December 31, 2024

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 December 31, 2024, 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 and e-mail on the following persons entitled to notice:

Mr. David H. Goldman

[REDACTED]

Respondent

[REDACTED]

Stephanie N. Moot, Esq.
Senior Trial Counsel