

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 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,

[Redacted Signature]

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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:

Mr. David H. Goldman

[REDACTED]

Respondent

[REDACTED]

Christine Nestor, Esq.
Senior Trial Counsel