

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 104007 / September 22, 2025

Admin. Proc. File No. 3-22015

<p>In the Matter of</p> <p>DANIELS CORPORATE ADVISORY COMPANY, INC.</p>

ORDER DISCHARGING ORDER TO SHOW CAUSE AND SCHEDULING BRIEFS

On August 19, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Daniels Corporate Advisory Company, Inc. (“Respondent”) under Section 12(j) of the Securities Exchange Act of 1934.¹ On June 2, 2025, the Division of Enforcement filed a motion for summary disposition, in which it requested that the registration of Respondent’s securities be revoked. After Respondent failed to respond to the motion, the Commission issued an order directing Respondent to show cause why it should not be deemed to be in default. The order also instructed Respondent to attach a proposed response to the motion for summary disposition, should the Commission not deem it to be in default.²

Respondent timely responded to the order to show cause and “request[ed] additional time” due to “extenuating circumstances,” relating to a health issue. We construe Respondent’s filing as a request for an extension of time to file an opposition to the motion for summary disposition. We further find it appropriate to discharge the order to show cause and set a schedule to complete briefing on the Division’s motion for summary disposition.

Accordingly, IT IS ORDERED that the order to show cause issued on July 23, 2025, is discharged.

It is further ORDERED that Respondent shall file any opposition to the motion for summary disposition by October 22, 2025 and that the Division may file a reply brief, if any, by

¹ *Daniels Corp. Advisory Co.*, Exchange Act Release No. 100763, 2024 WL 3875990 (Aug. 19, 2024).

² *Daniels Corp. Advisory Co.*, Exchange Act Release No. 103533, 2025 WL 2081547 (July 23, 2025).

November 6, 2025. A party's failure to comply with this order may result in, among other things, the Commission's deeming that party to be in default or dismissing the proceeding.³

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁴ We also remind the parties of the need to keep their contact information current with the Commission,⁵ and that any document filed with the Commission must also be served upon all participants in the proceeding and be accompanied by a certificate of service.⁶ Filing a document through the Commission's electronic filing system does not serve the opposing party.⁷ Nor does serving a document on an opposing party file it with the Commission.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

³ Rule of Practice 180(c), 17 C.F.R. § 201.180(c).

⁴ See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

⁵ See Rule of Practice 102(d)(2), 17 C.F.R. § 201.102(d)(2) (governing the filing of notices of appearance).

⁶ See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person."); see also <https://www.sec.gov/files/alj/certificate-service-example.pdf>.

⁷ See *Bradley C. Reifler*, Advisers Act Release No. 6304, 2023 WL 3274687, at *1 & n.3 (May 5, 2023).