UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 96087 / October 14, 2022

Admin. Proc. File No. 3-21041

In the Matter of

DIRECTVIEW HOLDINGS, INC.

ORDER REGARDING SERVICE

The Securities and Exchange Commission ("Commission") issued an Order Instituting Proceedings ("OIP") on September 7, 2022, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against DirectView Holdings, Inc. ("Respondent").

On September 15, 2022, the Division of Enforcement filed a declaration stating that the OIP was served on Respondent by sending it via Priority Mail Express to the address on Respondent's most recent filing with the Commission, which the declaration states was a Form 8-K/A filed on July 22, 2020. But EDGAR reflects that Respondent filed a Form 8-K on June 30, 2022, which provides a different address than the Division's declaration. Therefore, it appears that the record does not establish that service of the OIP has been accomplished.

To assist the Office of the Secretary in maintaining a record of service that establishes that the OIP has been properly served, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by October 28, 2022, and every 28 days thereafter until service is accomplished.

The parties' attention is directed to the most recent amendments to the Commission's Rules of Practice, which took effect on April 12, 2021, and which include new e-filing requirements.³

DirectView Holdings, Inc., Exchange Act Release No. 95693, 2022 WL 4118534 (Sept. 7, 2022).

² See Rule of Practice 141(a)(3), 17 C.F.R. § 201.141(a)(3).

³ Amendments to the Commission's Rules of Practice, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020),

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

Vanessa A. Countryman Secretary

https://www.sec.gov/rules/final/2020/34-90442a.pdf; Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications, https://www.sec.gov/efapdocs/instructions.pdf. The amendments impose other obligations such as a new redaction and omission of sensitive personal information requirement. Amendments to the Commission's Rules of Practice, 85 Fed. Reg. at 86,465-81.