

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96442 / December 2, 2022

Admin. Proc. File No. 3-21214

In the Matter of  
JOSHUA ABRAHAMS, CPA,  
Respondent.

ORDER GRANTING AN EXTENSION OF TIME

On October 21, 2022, the Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) against Joshua Abrahams, CPA (“Respondent”), pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice.<sup>1</sup> On November 30, 2022, Respondent and the Division of Enforcement filed a stipulation in which the parties agreed that December 16, 2022 should be the last day for the Division to file a response to Respondent’s motion to dismiss and January 5, 2023 should be the last day for Respondent to file a reply in support of his motion.

On March 18, 2020, the Commission issued an order providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored as stated in Commission Rule of Practice 161.<sup>2</sup> Under the circumstances, it appears appropriate to grant the requested extension for good cause shown.<sup>3</sup>

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<sup>1</sup> *Joshua Abrahams, CPA*, Exchange Act Release No. 4356, 2022 WL 13566785 (October 21, 2022).

<sup>2</sup> *In re Pending Administrative Proceedings*, Securities Act Release No. 10767, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

<sup>3</sup> 17 C.F.R. § 201.161.

Therefore, it is ORDERED that the time for the Division to respond to Respondent's motion to dismiss is extended to December 16, 2022, and the time for Respondent to file a reply in support of his motion to dismiss is extended to January 5, 2023.

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

Vanessa A. Countryman  
Secretary