

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 102314 / January 31, 2025

Admin. Proc. File No. 3-21974

In the Matter of  
  
DAVID H. GOLDMAN

ORDER DISCHARGING ORDER TO SHOW CAUSE AND GRANTING EXTENSION OF  
TIME TO FILE ANSWER

On June 18, 2024, the Securities and Exchange Commission issued an order instituting administrative proceedings (“OIP”) against David H. Goldman pursuant to Section 15(b) of the Securities Exchange Act of 1934.<sup>1</sup> Goldman failed to timely answer the OIP and was ordered to show cause why he should not be deemed in default.<sup>2</sup> On January 17, 2025, Goldman filed a motion for an extension of time to file an answer to the OIP of ten days after the Commission grants his motion. Goldman states that when the OIP was served on him, he “was transitioning from legal counsel to self-representation” and misunderstood the filing requirements set forth in the OIP. The Division does not take a position on Goldman’s motion.

Under the circumstances, it appears appropriate to grant Goldman’s request for good cause shown.<sup>3</sup>

Accordingly, it is ORDERED that the order to show cause is discharged, and that Goldman is not deemed in default at this time. It is FURTHER ORDERED that Goldman shall file his answer to the OIP by February 14, 2025.

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<sup>1</sup> *David H. Goldman*, Exchange Act Release No. 100382, 2024 WL 3054128 (June 18, 2024).

<sup>2</sup> *David H. Goldman*, Exchange Act Release No. 101816, 2024 WL 5007256 (Dec. 5, 2024).

<sup>3</sup> See Rule of Practice 161, 17 C.F.R. § 201.161; *see also Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001, at \*1 (Mar. 18, 2020) (stating that “pending further order of the Commission, all reasonable requests for extensions of time will not be disfavored as stated in Rule 161” (citing 17 C.F.R. § 201.161(b)(1))).

The parties' attention is directed to the e-filing requirements in the Rules of Practice.<sup>4</sup> We also remind Goldman of the need to file with the Commission, and keep current, an email address, a mailing address, and a business-hours telephone number.<sup>5</sup> We also remind each party of the need to serve each filing by sending it to the email address the other party has provided to the Commission and the parties.<sup>6</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>4</sup> 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).

<sup>5</sup> See Rule of Practice 102(d)(1), 17 C.F.R. § 201.102(d)(1) (providing this requirement).

<sup>6</sup> See Rule of Practice 150(c), 17 C.F.R. § 201.150(c); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>.