## UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 93970 / January 12, 2022

ADMINISTRATIVE PROCEEDING File No. 3-20051

In the Matter of

Daniel C. Masters

EXTENSION ORDER

The Division of Enforcement has requested an extension of time until January 28, 2022 to respond to a motion submitted on behalf of Daniel C. Masters to set aside a Rule 102(e) bar order and related sanctions entered against him. It appears appropriate to grant the Division of Enforcement's request for good cause shown. Therefore,

It is ORDERED pursuant to Rule 161 of the Commission's Rules of Practice<sup>1</sup> that the time for responding be extended to January 28, 2022.

For the Commission, by its Secretary, pursuant to delegated authority.<sup>2</sup>

Vanessa A. Countryman Secretary

<sup>2</sup> 17 CFR 200.30-7(a)(4).

<sup>&</sup>lt;sup>1</sup> 17 CFR 201.161.