

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-22214

In the Matter of

EVAN H. KATZ,

Respondent.

DECLARATION OF CHRISTOPHER J. DUNNIGAN

I, Christopher J. Dunnigan, declare as follows under penalty of perjury:

1. I am over 18 years of age, am employed as a Senior Trial Counsel in the Division of Enforcement at the Securities and Exchange Commission (“SEC” or “Commission”), am one of the Division’s counsel of record in this proceeding, and am familiar with the facts and circumstances in this action.

2. Prior to the Commission’s issuance of the settled Order Instituting Proceedings in this matter, *In the Matter of Evan H. Katz*, A.P. File No. 3-22214, Sec. Act Rel. No. 11312 (Sept. 27, 2024) (the “Settled OIP”), Respondent Evan Katz (“Katz”) was represented by Robert Knuts of Sher Tremonte LLP.

3. The Settled OIP ordered Katz to, *inter alia*, pay a civil penalty of \$98,542.97, disgorgement in the amount of \$98,542.97, and prejudgment interest of \$5,397.83 within 14 days of issuance of the Settled OIP.

4. Pursuant to Katz’s Offer of Settlement, he waived his rights to, among other things, proceedings before a hearing officer, all post-hearing procedures, and judicial review by any court.

5. On October 11, 2024, Katz made a payment to the SEC of \$40,000 in partial satisfaction of his monetary obligations under the Settled OIP.

6. As of March 2025, Katz owed the Commission \$166,538.78 under the Settled OIP.

7. On March 31, 2025, the Commission made an application to the United States District Court for the Eastern District of New York to convert the Settled OIP to a final district court judgment to enforce Katz's payment obligations. On April 25, 2025, the District Court granted the Commission's application and entered a final judgment ("District Court Judgment") ordering Katz to make the payment required under the Settled OIP. *See SEC v. Katz*, 25-mc-01324-JMA (E.D.N.Y. Apr. 25, 2025) ("District Court Action") (Dkt. No. 17.)

8. On August 22, 2025, the Commission, through its counsel in the District Court Action, agreed that the Commission would "not take additional steps to collect from Mr. Katz provided he complies fully" with the terms of an informal payment plan pursuant to which Katz agreed to pay the SEC \$27,000 by August 27, 2025, \$12,750 by the 26th of each month thereafter for 10 months, and a final payment of all outstanding principal and interest by August 26, 2026. At this point in time, Katz was represented by Howard Fischer of Moses & Singer LLP. Attached as Exhibit A is a copy of the email correspondence agreeing to these terms.

9. On August 27, 2025, Katz made a payment to the SEC of \$27,000 in partial satisfaction of the District Court Judgment.

10. On September 22, 2025, Katz made an additional payment to the SEC of \$12,750.

I declare under penalty of perjury that the foregoing is true.

Dated: New York, New York
December 3, 2025

/s/ Christopher J. Dunnigan
Christopher J. Dunnigan

Certificate of Service

I, Christopher J. Dunnigan, Senior Trial Counsel for the Division of Enforcement, and counsel of record in this matter, hereby certify that, pursuant to Rule 150 of the Securities and Exchange Commission's Rules of Practice and Rules on Fair Funds and Disgorgement Plans that I caused to be served by UPS and email the Declaration of Christopher J. Dunnigan, dated December 3, 2025, submitted in opposition to the Application of Respondent Evan H. Hatz to Vacate Order Instituting Proceedings, filed September 30, 2025, upon Howard Fischer, Esq., Moses & Singer LLP, The Chrysler Building 405 Lexington Avenue New York, NY 10174-1299, counsel of record for Respondent Evan H. Katz.

December 3, 2025

/s/ Christopher J. Dunnigan
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