

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3126/September 14, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16399

In the Matter of

HALPERN & ASSOCIATES LLC  
AND BARBARA HALPERN, CPA

POST-HEARING SCHEDULING  
ORDER

A hearing was held in this matter from September 8 to September 11, 2015. I ORDER the following post-hearing schedule be followed:

1. The Division of Enforcement and Respondents shall file simultaneous opening post-hearing briefs by October 16, 2015, and any responsive briefs by November 6, 2015. Proposed findings of fact and conclusions of law are optional; if any are filed, they are due by October 16, 2015. Electronic courtesy copies of these filings, in Word and in PDF text-searchable format, may be emailed to [ALJ@sec.gov](mailto:ALJ@sec.gov).
2. The Division and Respondents shall file a Joint Exhibit List by October 16, 2015. The parties shall also jointly submit a Microsoft Word or Excel version of their Joint Exhibit List to this Office at [ALJ@sec.gov](mailto:ALJ@sec.gov) by October 16, 2015. The exhibit list should specify the exhibit number, description of the exhibit, Bates-stamp numbers, if any, and page(s) in the hearing transcript in which the exhibit was offered and admitted.
3. The Division and Respondents are responsible for filing their respective exhibits in hardcopy form with the Office of the Secretary by October 16, 2015. For any exhibits for which a party seeks a protective order, the party shall file a motion for a protective order and two versions of the exhibits: (1) a public version with protected information redacted; and (2) a sealed version without redactions, but with the protected information designated with highlighting.
4. The Division and Respondents shall submit complete sets of their respective unredacted exhibits in electronic form to this Office by September 21, 2015, either by email to [ALJ@sec.gov](mailto:ALJ@sec.gov) or by mailing a CD containing the exhibits. Electronic copies of exhibits should not be combined into a single PDF file, but submitted as separate attachments.

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Cameron Elliot  
Administrative Law Judge