

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 101504 / November 1, 2024

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4536 / November 1, 2024

Admin. Proc. File No. 3- 20794

In the Matter of

HALPERN & ASSOCIATES, LLC
and BARBARA HALPERN, CPA

ORDER DISMISSING PROCEEDING

On March 14, 2022, the Securities and Exchange Commission issued an order instituting administrative proceedings against Halpern & Associates, LLC, and Barbara Halpern, CPA, pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.¹ On August 8, 2024, the Division of Enforcement filed a motion to dismiss the proceeding. Under the circumstances, it appears appropriate to grant the Division's motion and dismiss the proceeding.

Accordingly, IT IS ORDERED that this proceeding is dismissed.

By the Commission.

Vanessa A. Countryman
Secretary

¹ *Halpern & Assocs., LLC*, Exchange Act Release No. 94410, 2022 WL 770097 (Mar. 14, 2022).