

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2348/February 25, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16399

In the Matter of

HALPERN & ASSOCIATES LLC  
AND BARBARA HALPERN, CPA

ORDER SCHEDULING HEARING  
AND DESIGNATING PRESIDING  
JUDGE

The Securities and Exchange Commission (Commission) has ordered, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice, that the Administrative Law Judge assigned to this proceeding shall issue an initial decision no later than 300 days from service of the Order Instituting Proceedings. See 17 C.F.R. § 201.360(a)(2).

IT IS ORDERED that the hearing in this matter commence at 9:30 a.m., Monday, March 30, 2015, in the Commission Headquarters Offices, Hearing Room 2, 100 F Street, N.E., Washington, D.C. 20549.

IT IS FURTHER ORDERED that Administrative Law Judge Cameron Elliot preside at the hearing in these proceedings and perform other and related duties in accordance with the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the parties confer and notify the presiding judge of a suggested date and time for a prehearing conference which will be conducted telephonically unless the parties prefer otherwise.

Service of all orders and rulings on parties is made by the Office of the Secretary, or other duly authorized Commission officer, pursuant to Commission Rule of Practice 141. See 17 C.F.R. § 201.141. All issuances by Administrative Law Judges and other documents of importance are posted on the Commission's web site at <http://www.sec.gov/litigation/apdocuments/ap-open-fileno-asc.xml>.

For the Commission, by its Chief Administrative Law Judge, pursuant to delegated authority.

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Brenda P. Murray  
Chief Administrative Law Judge