

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2401/March 10, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16399

In the Matter of

HALPERN & ASSOCIATES LLC
AND BARBARA HALPERN, CPA

ORDER SCHEDULING
PREHEARING CONFERENCE

On February 23, 2015, the Securities and Exchange Commission instituted an Order Instituting Administrative and Cease and Desist Proceedings against Respondents pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e)(1)(ii) of the Commission's Rules of Practice (Rule).

On March 10, 2015, this Office received a letter from the Division of Enforcement, requesting that a telephonic prehearing conference be scheduled and proposing times amenable to the parties. In the letter, the parties also request that, in lieu of the procedure set in Rule 151, they instead be permitted to file papers with this Office by email.

Accordingly, I GRANT IN PART the Division's request and ORDER that a joint telephonic prehearing conference be held this Thursday, March 12, 2015, at 10:00 a.m. EDT. However, the parties must continue filing papers with the Office of the Secretary pursuant to Rule 151. They may send courtesy copies of their filings by email to alj@sec.gov.

Cameron Elliot
Administrative Law Judge