

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 77248 / February 26, 2016

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3749 / February 26, 2016

Admin. Proc. File No. 3-16399

In the Matter of

HALPERN & ASSOCIATES LLC and
BARBARA HALPERN, CPA

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Halpern & Associates LLC, or Barbara Halpern, CPA, and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Halpern & Associates LLC, and Barbara Halpern, CPA.² The orders contained in that decision are hereby declared effective. The initial decision ordered that, a) pursuant to Section 21C of the Securities Exchange Act of 1934, Halpern & Associates LLC, and Barbara C. Halpern, CPA, shall cease and desist from causing any violations or future violations of Section 17(a)(1) of the Exchange Act and Rule 17a-5(d)

¹ 17 C.F.R. § 201.360(d).

² *Halpern & Assocs. LLC, and Barbara Halpern, CPA*, Initial Decision Release No. 939 (Jan. 5, 2016), 113 SEC Docket 04, 2016 WL 64862.

thereunder; b) pursuant to Section 21C(e) of the Exchange Act, Halpern & Associates LLC, and Barbara Halpern, CPA, shall disgorge \$13,000, plus prejudgment; c) pursuant to Rule 102(e)(1)(ii) of the Commission's Rules of Practice, Barbara C. Halpern, CPA, is denied the privilege of appearing or practicing before the Commission as an accountant for one year; and d) pursuant to Rule 102(e)(1)(ii) of the Commission's Rules of Practice, Halpern & Associates LLC, is censured.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary