

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2730/May 27, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16399

In the Matter of

HALPERN & ASSOCIATES LLC
AND BARBARA HALPERN, CPA

ORDER SETTING HEARING
LOCATION

On February 23, 2015, the Securities and Exchange Commission issued 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. A hearing is scheduled to begin on September 8, 2015.

The hearing will be held in Room 238, Jacob K. Javits Federal Building, 26 Federal Plaza, New York, New York 10278.

SO ORDERED.

Cameron Elliot
Administrative Law Judge