

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3083/August 31, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16399

In the Matter of

HALPERN & ASSOCIATES LLC
AND BARBARA HALPERN, CPA

ORDER FOLLOWING FINAL
PREHEARING CONFERENCE

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 commence on September 8, 2015.

A final telephonic prehearing conference was held today, attended by counsel for the Division of Enforcement and Respondents. During the conference, I DENIED the Division's Motion in Limine to Exclude Expert Witness Testimony for Failure to Comply with Scheduling Order.

The hearing will begin at 9:30 a.m. EDT on September 8, 2015, in Room 238, Jacob K. Javits Federal Building, 26 Federal Plaza, New York, New York 10278.

SO ORDERED.

Cameron Elliot
Administrative Law Judge