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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 4018/July 22, 2016

ADMINISTRATIVE PROCEEDING File No. 3-17180

In the Matter of

ELLIOT R. BERMAN, CPA and BERMAN & COMPANY, P.A.

ORDER AS TO THE TIME AND LOCATION OF THE FINAL PREHEARING CONFERENCE AND HEARING

I ORDER that the September 9, 2016, final prehearing conference in this matter shall be held at 9:30 a.m. Eastern time, and that the September 12, 2016, hearing in this matter shall begin at 9:30 a.m. Eastern time. I FURTHER ORDER that both the final prehearing conference and the hearing shall occur at the following location:

Courtroom 1524 Claude Pepper Federal Building 51 Southwest First Avenue Miami, FL 33130

> Jason S. Patil Administrative Law Judge