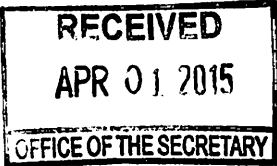


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-16367

-----X
In the Matter of :
 :
The ELIV Group, LLC and :
Scott Valente :
 :
Respondents. :
 :
 :
-----X



ANSWER OF RESPONDENTS THE ELIV GROUP, LLC AND
SCOTT VALENTE

Pursuant to SEC Rule of Practice 220 Respondents The ELIV Group, LLC and Scott Valente respectfully submit this Answer to the Division of Enforcement’s Order Instituting Administrative Proceedings (the “Order Instituting Proceedings”).

I.

The allegations contained in this section constitute legal conclusions to which no response is required. To the extent a response is deemed required, Respondents deny the allegations contained in this section.

II.

Respondents deny each and every allegation contained in the Order Instituting Proceedings except as hereinafter may be expressly admitted.

- 1. Respondents admit the allegations in this paragraph.
- 2. Respondents admit the allegations in this paragraph.

3. Respondents admit that the allegations listed are the allegations contained in the Complaint.
4. Respondents admit that the allegations listed are the allegations contained in the Complaint.
5. Respondents admit that the allegations listed are the allegations contained in the Complaint.
6. Respondents admit that the allegations listed are the allegations contained in the Complaint.

III.

The allegations contained in this section constitute legal conclusions to which no response is required. To the extent a response is deemed required, Respondents deny the allegations contained in this section.

IV.

The allegations contained in this section constitute legal conclusions to which no response is required. To the extent a response is deemed required, Respondents deny the allegations contained in this section.

RELIEF REQUESTED

WHEREFORE, Respondents respectfully request the following relief:

1. A Decision and Order in favor of Respondents denying the Commission all relief requested in the Order Instituting Proceedings and dismissing the Order Instituting Proceedings with prejudice.
2. Such other and further relief deemed just and proper.

Dated: New York, New York
March 31, 2015

Respectfully submitted,

MEYERS & HEIM LLP

By: 
Robert G. Heim



UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-16399

-----X
: **In the Matter of** :
: :
: **Halpern & Associates, LLC and** :
: **Barbara Halpern, CPA** :
: **Respondents.** :
: :
: :
-----X

I, Robert G. Heim, certify that on the 31st day of March 2015, I caused true and correct copies of Respondents' Answer to be filed and served as follows:

Jason S. Patil
Administrative Law Judge
U.S. Securities and Exchange Commission
100 F Street, N.E. Mail Stop 2557
Washington, D.C. 20549
(via email to alj@sec.gov)

Brent J. Fields
Office of the Secretary
U.S. Securities and Exchange Commission
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([REDACTED])



Robert G. Heim