

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-20794

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

Motion to Dismiss Proceedings

The Division of Enforcement of the Securities and Exchange Commission hereby moves that the proceedings be dismissed.

Dated: August 8, 2024

Respectfully submitted,

/s/ Christopher J. Dunnigan
Christopher J. Dunnigan
Rhonda L. Jung
Securities and Exchange Commission
100 Pearl Street, Suite 20-100
New York, NY 10004-2616
T: (212) 336-0061 (Dunnigan)
dunnigancj@sec.gov
jungr@sec.gov
COUNSEL FOR
DIVISION OF ENFORCEMENT

CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's Opposition to Respondent's Motion to Dismiss the Order Instituting Proceedings to be served on the following on August 8, 2024, via electronic mail:

Christopher J. Dunnigan, Esq.
Division of Enforcement
Securities and Exchange Commission
100 Pearl Street, Suite 20-100
New York, NY 10004-2616
dunnigancj@sec.gov

Rhonda L. Jung, Esq.
Division of Enforcement
Securities and Exchange Commission
100 Pearl Street, Suite 20-100
New York, NY 10004-2616
jungr@sec.gov

Brian E. Spears, Esq.
Spears Manning & Martini LLC
2425 Post Road, Suite 203
Southport, CT 06890
bspears@spearsmanning.com

Richard S. Order, Esq.
Updike, Kelly & Spellacy, P.C.
Goodwin Square
225 Asylum Street
Hartford, CT 06103
rorder@uks.com