

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21314

In the Matter of
ALAN J. MARKOWITZ, CPA,
Respondent.

JOINT STATEMENT REGARDING PREHEARING CONFERENCE

The Division of Enforcement (“Division”) and Alan J. Markowitz, CPA (“Respondent”), pursuant to Rule 221 of the Commission’s Rules of Practice, 17 C.F.R. §201.221, respectfully submit this joint statement on the prehearing conference held between their respective counsel on May 10, 2023. The parties discussed the items listed in Rule 221 and propose the following schedule:

1. The parties will confer in good faith in an attempt to simplify and clarify the issues in advance of the hearing.
2. The parties shall exchange witness and exhibit lists and copies of exhibits by January 22, 2024, and any objections to witnesses and exhibits by January 29, 2024.
3. The parties shall disclose any expert witness and report by October 20, 2023, and any rebuttal report by November 17, 2023.
4. The parties shall file any stipulation, admission of fact, and stipulation concerning the contents, authenticity, or admissibility into evidence of documents by February 12, 2024.

5. The parties shall move to have official notice taken of any matter by February 12, 2024.

6. The parties shall file any prehearing motion or brief, including any motions *in limine*, by January 29, 2024, any response by February 5, 2024, and any reply by February 12, 2024.

7. The parties agree to service by e-mail of papers other than Commission orders;

8. The parties shall file any motion pursuant to Rule 250, 17 C.F.R. § 201.250, by December 15, 2023, any response by January 12, 2024, and any reply by January 19, 2024.

9. As appropriate, the parties will explore the potential for settlement of any or all issues.

10. The hearing shall commence on February 19, 2024.¹

11. The parties shall file any amendment to the order instituting proceedings or answer thereto by May 17, 2023.

12. The Division has produced to Respondent its investigative file pursuant to Rule 230, 17 C.F.R. § 201.230. The parties agree to exchange any prehearing production of documents in response to *subpoenas duces tecum* as set forth in Rule 232, 17 C.F.R. § 201.232, within 7 days of receipt.

13. The parties shall complete discovery, including depositions, by December 8, 2023.

14. As to matters that may aid the orderly and expeditious disposition of the proceeding:

a. The parties agree to a discovery deadline of December 8, 2023.

¹ The Division served Respondent with the OIP on March 20, 2023. Although Rule 360(a)(2), 17 C.F.R. § 201.360(a)(2), provides for the hearing to begin “approximately four months (but no more than ten months) [*i.e.*, by January 20, 2024] from the date of service of the [OIP],” the parties request a later hearing date based on their schedules and the intervening holidays.


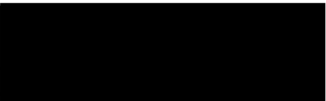
During the May 10, 2023 prehearing conference, Respondent’s counsel informed the Division that Respondent may file an action in federal district court seeking judicial relief in connection with this proceeding. Accordingly, Respondent reserves his right to object to this proceeding and any hearing conducted in this proceeding.

b. The parties agree to exchange demonstrative exhibits by February 12, 2024.

A chart with the parties' proposed deadlines is attached for the Commission's reference and consideration.

Dated: May 12, 2023

Respectfully submitted,

 Stephanie N. Moot Senior Trial Counsel Direct Line: (305) 982-63 moots@sec.gov Russell Koonin Senior Trial Counsel Direct: (305) 982-6390 kooninr@sec.gov Victoria A. Jacqmein (Paralegal) jacqmein@sec.gov Division of Enforcement Securities and Exchange Commission 801 Brickell Avenue, Suite 1950 Miami, FL 33131 Phone: (305) 982-6300 Fax: (305) 536-4154	 William R. Maguire Amina Hassan bill.maguire@hugheshubbard.com amina.hassan@hugheshubbard.com One Battery Park Plaza New York, NY 10004 Telephone: (212) 837-6000 Facsimile: (212) 422-4726 <i>Counsel for Respondent, Alan J. Markowitz, CPA</i>
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CERTIFICATE OF SERVICE

Pursuant to Rule 150 of the Commission's Rules of Practice, I hereby certify that on May 12, 2023, the foregoing document was filed using the eFAP system and has been served by email, on the following persons entitled to notice:

VIA EMAIL

William R. Maguire, Esq.
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Counsel for Respondent, Alan J. Markowitz, CPA



Stephanie N. Moot
Senior Trial Counsel

PROPOSED SCHEDULE

Event	Date/Deadline
File any amendment to OIP or answer thereto	May 17, 2023
Disclose expert witness and provide expert witness report	October 20, 2023
Provide rebuttal expert report	November 17, 2023
Discovery deadline	December 8, 2023
File motion pursuant to Rule 250	December 15, 2023
Respond to Rule 250 motion	January 12, 2024
Reply to Rule 250 Motion	January 19, 2024
Exchange witness and exhibit lists	January 22, 2024
File prehearing motion or brief, including <i>motions in limine</i> , and objections to witness and exhibit lists	January 29, 2024
Respond to prehearing motion or brief, including <i>motions in limine</i>	February 5, 2024
Reply to prehearing motion or brief, including <i>motions in limine</i>	February 12, 2024
File any stipulation, admission of fact, and stipulation concerning the contents, authenticity, or admissibility into evidence of documents	February 12, 2024
Move to have official notice taken of any matter	February 12, 2024
File stipulations and admissions of fact	February 12, 2024
Exchange demonstrative exhibits	February 12, 2024
Final prehearing conference	February 15, 2024
Hearing	February 19, 2024