

**UNITED STATES OF AMERICA**  
**before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-21831**

**In the Matter of**

**Edward F. Hackert, CPA,**

**Respondent.**

**DIVISION OF ENFORCEMENT'S**  
**STATUS REPORT CONCERNING SERVICE**

The Division of Enforcement (“Division”) respectfully submits this Status Report Concerning Service in response to the Order Regarding Service issued on February 2, 2024.

The Order Regarding Service noted that the Order Instituting Proceedings (“OIP”) was issued on January 18, 2024, and instructed the Division to “file a status report concerning service of the OIP by February 9, 2024.” The Division submits the following information concerning service of the OIP.

On January 18, 2024, Division counsel sent the OIP, the party letter from the Secretary, and the service list to Respondent’s counsel by e-mail. Respondent’s counsel confirmed receipt of the e-mail and informed Division counsel that the Respondent waives formal service of the OIP. (*See Exhibit A.*)<sup>1</sup>

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<sup>1</sup> Also on January 18, 2024, the Office of the Secretary provided to Division counsel service tracking information for certified mail addressed to the Respondent and Respondent’s counsel at counsel’s law firm address. As of February 8, 2024, the U.S. Postal Service’s online package tracking system (located at [www.usps.com](http://www.usps.com)) indicates that the certified mail package was awaiting delivery.

On February 5, 2024, the Division filed a Motion to Amend Order Instituting Proceedings, requesting that the Commission issue an Amended OIP, and served that Motion on Respondent's counsel by email. The Motion to Amend is currently pending, and it states the Division's view that Respondent need not file an answer until the Motion to Amend is resolved.

Dated: February 8, 2024

Respectfully submitted,

/s/ Michael J. Friedman

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## CERTIFICATE OF SERVICE

I hereby certify that on February 8, 2024, the foregoing document was filed via eFAP and served on the following by the following means:

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/s/ Michael J. Friedman  
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