

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97795 / June 23, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4424 / June 23, 2023

Admin. Proc. File No. 3-21314

In the Matter of
ALAN J. MARKOWITZ, CPA

SCHEDULING ORDER

On February 28, 2023, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (“OIP”) against Alan J. Markowitz, CPA, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice.¹ Markowitz filed an answer to the allegations contained in the OIP on April 27, 2023. The parties conducted a prehearing conference on May 10, 2023, pursuant to Rule 221.² On May 12, 2023, the parties filed a joint prehearing conference statement stipulating to a proposed schedule. They request that the Commission enter an order that reflects their proposed schedule.³

Accordingly, it is ORDERED, based on the parties’ representations, that the parties adhere to the following schedule:

October 20, 2023

Last date to serve expert reports

¹ *Alan J. Markowitz, CPA*, Exchange Act Release No. 96995, 2023 WL 2299560 (February 28, 2023).

² *See* 17 C.F.R. § 201.221.

³ *See* Rule of Practice 221(e), 17 C.F.R. § 201.221(e) (providing for entry of order that “recites the agreements reached” at the prehearing conference).

November 17, 2023	Last date to serve rebuttal expert reports
December 8, 2023	Close of discovery
December 15, 2023	Last date to file any motions for summary disposition, if leave for any such motions is granted ⁴
January 12, 2024	Last date to file oppositions to any motions for summary disposition
January 19, 2024	Last date to file replies to any motions for summary disposition
January 22, 2024	Parties exchange witness and exhibit lists
January 29, 2024	Parties to file any prehearing motions or briefs, including motions <i>in limine</i>
	Parties to file objections to witness and exhibit lists
February 5, 2024	Parties to file any oppositions to prehearing motions or briefs, including motions <i>in limine</i>
February 12, 2024	Parties to file any replies to prehearing motions or briefs, including motions <i>in limine</i>
	Last date to file any stipulation, admission of fact, and stipulation concerning the contents, authenticity, or admissibility into evidence of documents
	Last date to move to have official notice taken of any matter
	Parties to exchange demonstrative exhibits
February 15, 2024	Final prehearing conference
February 19, 2024	Hearing commences (Time and location TBD)

⁴ See 17 C.F.R. § 201.250(c) (requiring leave to be sought to file motions for summary disposition in 120-day proceedings and articulating that summary disposition may be granted as to a claim or defense when there is “no genuine issue with regard to any material fact” and “the movant is entitled to summary disposition as a matter of law”); see also *Markowitz*, 2023 WL 2299560, at *14 (designating this proceeding as one under the “120-day timeframe”).

It is further ORDERED that, if either party seeks to file a motion for summary disposition pursuant to Rule of Practice 250(c), such party shall file the necessary motion for leave to do so by November 15, 2023, not exceeding 2,000 words, that sets the basis for the anticipated summary disposition motion and addresses any other pertinent considerations, including whether the parties consent to any modifications to the prehearing schedule as a result of such motion.⁵ Any opposition, also not exceeding 2,000 words, shall be filed by November 22, 2023.

This order is without prejudice to further modification of the schedule by the Commission or by a hearing officer, whether upon request by a party or *sua sponte*, including, without limitation, changes necessary because of the pendency or disposition of any motions for summary disposition.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

⁵ See *supra* n. 4; see also Adopting Release, Amendments to the Commission’s Rules of Practice, 81 Fed. Reg. 50,212, 50,224-25 (July 29, 2016) (describing the factors relevant to “assessing whether a party has demonstrated good cause” in seeking leave to file a summary disposition motion in a 120-day proceeding).