

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933

Release No. 11268 / February 2, 2024

SECURITIES EXCHANGE ACT OF 1934

Release No. 99461 / February 2, 2024

ACCOUNTING AND AUDITING ENFORCEMENT

Release No. 4486 / February 2, 2024

Admin. Proc. File No. 3-21831

In the Matter of EDWARD F. HACKERT, CPA
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ORDER REGARDING SERVICE

On January 18, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Edward F. Hackert, CPA (“Respondent”), pursuant to Section 8A of the Securities Act of 1933, Sections 4C and 21C of the Securities Exchange Act of 1934, and Rule 102(e) of the Commission’s Rules of Practice.¹ The service list accompanying the OIP indicated that it was served on Respondent’s counsel via certified mail. Respondent’s counsel entered an appearance on January 22, 2024. Rule of Practice 141(a)(2)(i) permits service of an OIP on individuals or their authorized agents by “sending a copy of the order addressed to the individual by U.S. Postal Service certified, registered or express mail and obtaining a confirmation of receipt.” Although Respondent through his counsel is apparently aware of the proceeding, there is nothing in the record confirming the receipt of the certified mail sent to Respondent’s counsel. And there are certain statutory deadlines in the proceeding that are triggered by the date of service.²

¹ *Edward F. Hackert, CPA*, Exchange Act Release No. 99384, 2024 WL 212152 (Jan. 18, 2024).

² *See Id.* at *14; 15 U.S.C. § 78u-3(b) (“The notice instituting proceedings pursuant to subsection (a) shall fix a hearing date not earlier than 30 days nor later than 60 days after service of the notice unless an earlier or a later date is set by the Commission with the consent of any respondent so served.”).

Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by February 9, 2024.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.³ We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.⁴

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

Vanessa A. Countryman
Secretary

³ See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

⁴ See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission ... shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.").