

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 11279 / March 22, 2024

SECURITIES EXCHANGE ACT OF 1934
Release No. 99835 / March 22, 2024

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4495 / March 22, 2024

Admin. Proc. File No. 3-21831

In the Matter of
EDWARD F. HACKERT, CPA

ORDER REGARDING HEARING DATE

On January 18, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Edward F. Hackert, CPA, pursuant to Section 8A of the Securities Act of 1933, Sections 4C and 21C of the Securities Exchange Act of 1934, and Commission Rule of Practice 102(e).¹ On February 5, 2024, the Division filed a motion to amend the OIP to correct certain factual errors. The Commission granted the Division’s motion and issued the amended OIP on March 12, 2024.² Hackert was served with the amended OIP the same day.³

In compliance with the statutory provision governing cease-and-desist proceedings, the amended OIP specified that a “public hearing before the Commission for the purpose of taking evidence . . . shall be convened not earlier than 30 days and not later than 60 days” from service

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

² *Edward F. Hackert, CPA*, Exchange Act Release No. 99716, 2024 WL 1091204 (Mar. 12, 2024).

³ The Division sent a copy of the amended OIP to Hackert’s counsel by e-mail on March 12, 2024, and inquired whether Hackert would waive formal service under Commission Rule of Practice 141(a)(4). Hackert’s counsel affirmed by e-mail on March 12, 2024, that Hackert waives formal service of the amended OIP.

of the amended OIP.⁴ The statute also provides that “an earlier or later date” for the hearing may be “set by the Commission with the consent of any respondent so served.”⁵

Accordingly, in the absence of Hackert’s consent to a later hearing date, a public hearing will be set for a date on or before May 13, 2024.⁶ To facilitate the orderly and expeditious resolution of this matter, it is ORDERED that the parties shall file a statement advising the Commission of any agreement to a later hearing date (or a statement that no agreement could be reached) by April 3, 2024. In the event the parties do not reach an agreement by that date, this order does not preclude the parties from reaching such an agreement subsequently. The Commission will specify further proceedings by subsequent order.

The parties’ attention is directed to the e-filing requirements in the Rules of Practice.⁷

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

Vanessa A. Countryman
Secretary

⁴ *Hackert*, 2024 WL 1091204 at *15.

⁵ 15 U.S.C. § 78u-3(b).

⁶ May 11, 2024, is a Saturday.

⁷ 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).