

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97209 / March 28, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4393 / March 28, 2023

Admin. Proc. File No. 3- 21314

In the Matter of
ALAN J. MARKOWITZ, CPA

ORDER SETTING DEADLINE FOR MARKOWITZ'S ANSWER

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 On March 24, 2023, Markowitz filed a motion seeking a twenty-day extension of time to file his answer. Citing Commission Rule of Practice 161,² the motion states that Markowitz’s answer is currently due April 7, 2023, because service was complete when the Division of Enforcement mailed the OIP to his counsel by certified mail postmarked March 15, 2023. The motion states further that the Division consents to the extension.

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

² 17 C.F.R. § 201.161 (providing procedure for seeking extensions of time).

In light of the parties' agreement, it is appropriate to grant Markowitz's request that his answer to the OIP be due April 27, 2023.³ As the OIP stated, if Markowitz fails to file an answer, he may be deemed in default and the proceeding may be determined against him.⁴

Accordingly, IT IS ORDERED that Markowitz's motion for an extension of time to file his answer is GRANTED.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁵

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

Vanessa A. Countryman
Secretary

³ See *In re Pending Administrative Proceedings*, Securities Act Release No. 10767, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf> (providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored as stated in Commission Rule of Practice 161); Rule of Practice 161(a), 17 C.F.R. § 201.161(a) (requiring good cause showing for extensions).

⁴ *Markowitz, CPA*, 2023 WL 2299560, at *14.

⁵ *Amendments to the Commission's Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020), <https://www.sec.gov/rules/final/2020/34-90442a.pdf>; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments impose other obligations such as a redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465-81.