

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 97414 / May 1, 2023

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4405 / May 1, 2023

Admin. Proc. File No. 3-21314

In the Matter of  
ALAN J. MARKOWITZ, CPA

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.<sup>1</sup> In compliance with the statutory provision governing cease-and-desist proceedings, the 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 of the OIP.<sup>2</sup> 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.”<sup>3</sup>

The Division of Enforcement served Markowitz with the OIP on March 20, 2023.<sup>4</sup> As a consequence, in the absence of Markowitz’s consent to a later hearing date, a public hearing will

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

<sup>2</sup> *Id.* at \*13.

<sup>3</sup> 15 U.S.C. § 78u-3(b).

<sup>4</sup> On April 11, 2023, the Division filed a notice stating that it mailed a copy of the OIP to Markowitz’s counsel at the counsel’s address in New York City. The notice appended tracking information showing delivery of the certified mailing on March 20, 2023. This information is sufficient for us to conclude that service was effected. *See* Rule of Practice 141(a)(2)(i), 17 C.F.R. § 201.141(a)(2)(i) (providing that service on an individual can be made by delivering a

be set for a date on or before May 19, 2023. 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 May 8, 2023. 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.<sup>5</sup>

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

Vanessa A. Countryman  
Secretary

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copy of the OIP to the individual's "agent authorized by appointment or by law to receive such notice" and "obtaining confirmation of receipt" of the mailing).

<sup>5</sup> *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.