## UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

## ADMINISTRATIVE PROCEEDING File No. 3-21831

In the Matter of

EDWARD F. HACKERT, CPA,

**Respondent.** 

## RESPONDENT EDWARD F. HACKERT, CPA'S RESPONSE TO THE DIVISION OF ENFORCEMENT'S MOTION TO AMEND <u>THE ORDER INSTITUTING PROCEEDINGS</u>

Beyond agreeing to the deadline for his Answer proposed by the Division of Enforcement (the "Division"),<sup>1</sup> Respondent Edward F. Hackert, CPA takes no position on the Division's motion. The Division's original Order Instituting Proceedings ("OIP") lacked merit, and the Division's proposed amended OIP is no different.

By taking no position on the instant motion, Mr. Hackert does not intend to waive, and in fact expressly reserves, his right to challenge the sufficiency of the operative OIP pursuant to SEC Rules of Practice 220 and 250 or otherwise. Mr. Hackert also does not intend to waive, and again expressly reserves, his right to challenge the constitutionality or legality of this administrative proceeding or any order of the Commission in a United States district court or otherwise.

<sup>&</sup>lt;sup>1</sup> See Division of Enforcement's Motion to Amend the Order Instituting Proceedings, n.1 ("If this motion to amend is granted, Hackert's answer to the Amended OIP would be due 20 days after service of the Amended OIP. See Ex. 1 at p. 16, § IV. If this motion to amend is denied, the Division consents to extend the deadline for Hackert's answer to 14 days after the Commission rules on this motion. For the avoidance of doubt, in the event that this motion remains pending on February  $7_{0}$  2024, the Division agrees that Hackert need not file his answer until after this motion is decided.").

Dated: February 6, 2024

Respectfully submitted,

/s/ Stephan J. Schlegelmilch

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Counsel for Respondent Edward F. Hackert, CPA

## **CERTIFICATE OF SERVICE**

I hereby certify that on February 6, 2024, the foregoing was filed via eFAP and served on

the following by email:

Timothy K. Halloran Michael J. Friedman U.S. Securities and Exchange Commission Division of Enforcement 100 F. Street, N.E. Washington, DC 20549 hallorant@SEC.gov friedmanmi@SEC.gov

> <u>/s/ Stephan J. Schlegelmilch</u> Stephan J. Schlegelmilch *Counsel for Respondent*

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