

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 94626 / April 7, 2022

Admin. Proc. File No. 3-20794

In the Matter of

HALPERN & ASSOCIATES, LLC
AND BARBARA HALPERN, CPA,

Respondents.

ORDER GRANTING AN EXTENSION OF TIME

On March 14, 2022, the Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) against Halpern & Associates, LLC and Barbara Halpern, CPA (“Respondents”), pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice.¹ On April 6, 2022, Respondents filed a stipulation for an extension of time to answer the OIP through and including April 29, 2022. Respondents cite the fact that “it is now the height of the tax season, their busiest time of year” as justification for the extension.

On March 18, 2020, the Commission issued an order 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 161.² Under the circumstances, it appears appropriate to grant the requested extension for good cause shown.³

¹ *Halpern & Associates, LLC and Barbara Halpern, CPA*, Exchange Act Release No. 4288, 2022 WL 770097 (March 14, 2022).

² *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>.

³ 17 C.F.R. § 201.161.

Therefore, it is ORDERED that the time for Halpern & Associates, LLC and Barbara Halpern, CPA to file an answer to the OIP is extended though and including April 29, 2022.

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

Vanessa A. Countryman
Secretary