

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 94996 / May 26, 2022

Admin. Proc. File No. 3-20794

In the Matter of

HALPERN & ASSOCIATES, LLC
and BARBARA HALPERN, CPA

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 May 13, 2022, Respondents filed a Motion for Ruling on the Pleadings pursuant to the Commission’s Rule of Practice 250(a).² On May 25, 2022, the parties filed a stipulation for an extension of time for the Division of Enforcement to file an opposition to Respondents’ motion by June 3, 2022 and the time for Respondents to file a reply by June 17, 2022. The stipulation states that the Division has “already begun producing documents to the Respondents pursuant to Rule 230 of the Commission’s Rules of Practice, and this extension will not impact document discovery.”

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 161.³ Under the circumstances, it appears appropriate to grant the requested extension for good cause shown.⁴

¹ *Halpern & Assocs., LLC*, Exchange Act Release No. 4288, 2022 WL 770097 (March 14, 2022).

² See 17 C.F.R. § 201.250(a) (providing that “any party may move for a ruling on the pleadings on one or more claims or defenses, asserting that, even accepting all of the non-movant’s factual allegations as true and drawing all reasonable inferences in the non-movant’s favor, the movant is entitled to a ruling as a matter of law”).

³ *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>.

⁴ See Rule of Practice 161, 17 C.F.R. § 201.161; cf. *Jeremy Joseph Drake*, Advisers Act Release No. 5813, 2021 WL 3410716, at *1 (Aug. 2, 2021) (granting extension where parties

Therefore, it is ORDERED that the time for the Division to file an opposition to Respondents' Motion for Ruling on the Pleadings is extended to June 3, 2022, and that Respondents' time to file a reply is extended to June 17, 2022.

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

Vanessa A. Countryman
Secretary

filed stipulation for extension of time); *Schulman Lobel Zand Katzen Williams & Blackman, LLP*, Exchange Act Release No. 87471, 2019 WL 5722077 (Nov. 5, 2019) (granting extension where Division did not object and informed Commission of agreements reached).