

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 101205 / September 27, 2024

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4527 / September 27, 2024

Admin. Proc. File No. 3- 21314

In the Matter of
ALAN J. MARKOWITZ, CPA

ORDER DISMISSING PROCEEDINGS

On February 28, 2023, the Securities and Exchange Commission issued an order instituting proceedings 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 August 2, 2024, the Division of Enforcement filed a motion to dismiss the proceedings.

IT IS ORDERED that these proceedings are dismissed.

By the Commission.

Vanessa A. Countryman
Secretary

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