

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3858/May 20, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17228

In the Matter of

DAVID S. HALL, P.C.
d/b/a THE HALL GROUP CPAs,
DAVID S. HALL, CPA,
MICHELLE L. HELTERBRAN COCHRAN, CPA,
and SUSAN A. CISNEROS

ORDER EXTENDING TIME
TO ANSWER

I GRANT the unopposed motion of David S. Hall, P.C. d/b/a the Hall Group CPAs, and David S. Hall, CPA, for an extension to file their answer to the order instituting proceedings. The due date for their answer is extended from May 25 to June 10, 2016.

Michelle L. Helterbran Cochran, CPA, and Susan A. Cisneros need not file answers by May 25. The due date for their answers will be discussed at the May 25 prehearing conference.

Cameron Elliot
Administrative Law Judge