

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 4206/September 28, 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 ON WITNESS LISTS

On September 26, 2016, Respondents Susan A. Cisneros and Michelle L. Helterbran Cochran, CPA, submitted witness lists via email to my office. For the reasons below, these lists were not filed in accordance with the Commission's Rules of Practice and therefore will not be considered. Therefore, it is ORDERED that Cisneros and Helterbran file their witness lists in accordance with such Rules by no later than Monday, October 3, 2016. It is FURTHER ORDERED that all future submissions in this proceeding must comply with the Commission's filing requirements or they may be rejected. *See* 17 C.F.R. § 201.180(b).

First, the electronic submissions contained no certificate of service and no indication that a proper filing was made with the Office of the Secretary. The parties are again reminded that they must file hard copies of all filings with the Office of the Secretary, U.S. Securities and Exchange Commission, 100 F Street N.E., Mail Stop 1090, Washington, D.C., 20549. Among other requirements, each filing must include a signed original and three copies, and a certification that copies have been served on the other parties, in accordance with Commission Rules of Practice 150 to 153.¹ *See* 17 C.F.R. §§ 201.150, .151, .152, .153. Although electronic courtesy copies of filings may be emailed to alj@sec.gov, email is not a substitute for the required hard copy filing. The parties should indicate – either in the certificate of service or in their email submission – that hard copies were mailed to the Office of the Secretary.

¹ These rules – and online references to the Rules of Practice and instructions for Respondents – have been cited in prior orders in this proceeding. *See David S. Hall, P.C.*, Admin. Proc. Rulings Release Nos. 4058, 2016 SEC LEXIS 2777, at *2 (ALJ Aug. 12, 2016); 3935, 2016 SEC LEXIS 2192, at *1-2 & n.1 (ALJ June 22, 2016); 3908, 2016 SEC LEXIS 2051, at *1-2 & n.1 (ALJ June 9, 2016); 3853, 2016 SEC LEXIS 1773, at *1 n.1 (ALJ May 19, 2016). Orders in this proceeding are available online at <https://www.sec.gov/litigation/apdocuments/ap-3-17228.xml>.

Second, the electronic submissions contained no signature line and no indication that a signed original was mailed to the Office of the Secretary in accordance with Rule of Practice 153.

Third, Cisneros's submission failed to comply with Rule of Practice 152. Among other requirements, each filing must "[i]nclude at the head of the paper, or on a title page, the name of the Commission, the title of the proceeding, the names of the parties, the subject of the particular paper or pleading, and the file number assigned to the proceeding." 17 C.F.R. § 201.152(a)(3). Helterbran's submission essentially complied with these requirements, although it incorrectly contained an administrative proceedings rulings release number, which is used on orders issued by the Commission's administrative law judges and should not appear on the parties' filings.

Finally, the electronic submissions contained only the names of proposed witnesses. A party's witness list should generally include "the witnesses' names, occupations, addresses and a brief summary of their expected testimony," at least as to non-parties. 17 C.F.R. § 201.222(a)(4). As their proposed witnesses do not fully overlap with those who appear on the witness lists of the Division of Enforcement or the Hall Respondents, Cisneros and Helterbran must – at minimum – include a brief summary of the expected testimony of all non-party witnesses.

Cameron Elliot
Administrative Law Judge