

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 4627/February 24, 2017

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 REGARDING
RESPONDENT EXHIBIT 23

The Office of the Secretary has informed me that it does not have a copy of Respondent Helterbran's Exhibit 23, an audio recording. Respondent Helterbran is directed to mail a copy of this exhibit, as a digital file on a CD, to the Office of the Secretary by March 2, 2017.

Cameron Elliot
Administrative Law Judge