

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4655/March 6, 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 REJECTING  
RESPONDENT EXHIBIT 23

On October 31, 2016, I ordered Respondent Michelle L. Helterbran Cochran, CPA, to file a “hardcopy” version of RX 23, an audio recording, with the Office of the Secretary no later than November 18, 2016. *See David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 4315, 2016 SEC LEXIS 4315. Helterbran was later ordered to submit the audio recording on CD to the Office of the Secretary no later than March 2, 2017. *See David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 4627, 2017 SEC LEXIS 574 (ALJ Feb. 24, 2017). On March 6, 2017, Helterbran sent an e-mail to this office, explaining that her computers had been “vandalized” and she could not retrieve the file; I have caused this e-mail to be filed with the Office of the Secretary.

RX 23 is rejected and is not part of the hearing record in this proceeding. The exhibit was not played during the hearing. Helterbran represents that it is an audio recording of a telephone call between Helterbran and Hall in June 2014, during which Helterbran rejected Hall’s request to “sign off on some things” in work papers subject to the PCAOB’s 2013 inspection. *See* Tr. 546-47. Such evidence is only barely relevant, and even if relevant, the audio recording is likely unduly repetitious because the parties do not dispute the substance of the conversation it documents. *See* Helterbran Posthearing Br. 15 (citing RX 23 to corroborate the conversation). To the extent Helterbran wishes RX 23 to be considered – for example, in the course of any review by the Commission of the forthcoming initial decision – she is responsible for obtaining a copy of it and submitting it to the Office of the Secretary, and the Division shall make reasonable efforts to assist her in doing so. *See* 17 C.F.R. § 201.350(b) (requiring the Office of the Secretary to retain documents offered into evidence but excluded from the record).

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Cameron Elliot  
Administrative Law Judge