

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

Administrative Proceedings Rulings  
Release No. 5285 / December 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 Following Remand  
and Scheduling Conference**

The parties are notified of the Securities and Exchange Commission's order issued November 30, 2017. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724, <https://www.sec.gov/litigation/opinions/2017/33-10440.pdf>. In that order, the Commission ratified the appointment of its administrative law judges and directed each judge to reconsider the record, including all substantive and procedural actions, in pending proceedings for which no initial decision has been issued and in those that are pending before the Commission following an initial decision.

I issued an initial decision in this matter on March 7, 2017. *David S. Hall, P.C.*, Initial Decision Release No. 1114, 2017 SEC LEXIS 685. The Commission issued a notice of finality on June 15, 2017. *Michelle L. Helterbran Cochran, CPA*, Securities Exchange Act Release No. 80949, 2017 SEC LEXIS 1771. On July 25, 2017, Helterbran filed a request seeking Commission review of the initial decision and stating that she had not been served with the initial decision. The Division objected to the request as untimely, and the Commission scheduled briefing. The Commission has not yet ruled on Helterbran's request.

This proceeding, as to Helterbran only, has been remanded to me by the Commission's order of November 30, 2017. The Commission's order set deadlines, which I may modify for good cause. To address the requirements

of the Commission's order, I will hold a telephonic conference with Helterbran and the Division on December 12, 2017, at 1:00 p.m. Eastern time. If either party is unavailable at this time, the party should notify my office as soon as possible by email at [alj@sec.gov](mailto:alj@sec.gov).

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Cameron Elliot  
Administrative Law Judge