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

ADM IR INISTRATIVE PROCEEDINGS RULINGS
Release No. 6127/October 2, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-17228

In the Matter of

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

The Securities and Exchange Commission instituted this proceeding, pursuant to Sections 4C
and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of
Practice on April 26, 2016. Only Michelle L. Helterbran Cochran (Respondent) remains in the
2016) (settlement order as to David S. Hall, P.C. d/b/a The Hall Group CPAs, and David S. Hall, CPA);
81349, 2017 SEC LEXIS 2424 (Aug. 8, 2017) (scheduling briefs as to timeliness of Respondent’s request
for Commission review of the ID).

Thereafter, the proceeding was stayed: On June 21, 2018, “[i]n light of the Supreme Court’s
decision in Lucia v. SEC,” 138 S. Ct. 2044 (2018), the Commission stayed all pending administrative
proceedings, including this one; the stay was operative through August 22, 2018. Pending Admin. Proc.,
Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490; 10522, 2018 SEC LEXIS 1774
(July 20, 2018). On August 22, 2018, the Commission ended the stay and ordered a new hearing in
each affected proceeding before an administrative law judge who had not previously participated in the
proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the
proceeding remain with the previous presiding administrative law judge. Pending Admin. Proc.,
the proceeding was reassigned to the undersigned. Pending Admin. Proc., Admin. Proc. Rulings

Respondent and the Division of Enforcement should submit a joint proposal for the conduct of
further proceedings by November 16, 2018. A party who is unable to agree should submit a separate
proposal by that date. If Respondent fails to submit a proposal or to participate in a joint proposal, she
will be deemed to be in default, and the undersigned will enter an order imposing an appropriate
sanction[s]. See August 22 Order, 2018 SEC LEXIS 2058, at *4.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge