

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3853/May 19, 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 POSTPONING HEARING AND  
SCHEDULING PREHEARING  
CONFERENCE

The Securities and Exchange Commission issued an order instituting proceedings (OIP) in this matter on April 26, 2016. Based on U.S. Postal Service confirmation of receipt, all Respondents except Susan A. Cisneros were served with the OIP on May 2, 2016. *See* 17 C.F.R. § 201.141(a)(2)(i)-(ii). As service was accomplished by mail, their answers are due by May 25, 2016. *See* OIP at 10; 17 C.F.R. §§ 201.160(b), .220(b).

It is ORDERED that the hearing currently scheduled for May 31, 2016, is POSTPONED *sine die*, and a prehearing conference is scheduled for 2:00 p.m. Eastern on May 25, 2016. At the conference, the parties should be prepared to discuss each numbered item in Rule of Practice 221(c), 17 C.F.R. § 201.221(c), and propose dates by which those items will be accomplished, where applicable.<sup>1</sup> As the Commission directed that I issue an initial decision within 300 days from the date of service of the OIP, the parties should be prepared to agree to a hearing date roughly four months after the last Respondent is served with the OIP. *See* OIP at 11; 17 C.F.R. § 201.360(a)(2). Unless Respondents indicate otherwise, I construe their consent to the hearing date's postponement as a waiver of their right to a hearing within thirty to sixty days of service of the OIP. *See* 15 U.S.C. § 78u-3(b); OIP at 10.

In advance of the prehearing conference, the Division shall file a declaration regarding status of service of the OIP on Cisneros, and counsel for any Respondent shall file a notice of appearance. *See* 17 C.F.R. § 201.102(d)(2), .141(a)(2)(i). The parties are asked to e-mail PDF

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<sup>1</sup> The Rules of Practice are available online at <http://www.sec.gov/about/rulesprac2006.pdf>. General instructions for Respondents, including the mailing address for filings, are available online at <http://www.sec.gov/alj/alj-instructions-for-respondents.pdf>.

text-searchable courtesy copies of any filings in this proceeding to [alj@sec.gov](mailto:alj@sec.gov). Email, however, is not a substitute for the required paper filing with the Office of the Secretary.

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Cameron Elliot  
Administrative Law Judge