

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3869/May 25, 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 TO SHOW CAUSE TO
SUSAN A. CISNEROS

The Securities and Exchange Commission issued an order instituting proceedings (OIP) in this matter on April 26, 2016. By May 18, the parties or their counsel had confirmed with my office the email addresses at which they could be reached. On May 19, I scheduled a telephonic prehearing conference to be held today. *David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 3853, 2016 SEC LEXIS 1773. My office emailed a courtesy copy of that May 19 order to all parties, including the email address at which Susan A. Cisneros had confirmed she could be reached. Furthermore, in advance of the conference, the Division of Enforcement circulated dial-in information to all parties.

Today, I held the prehearing conference, at which all parties except Cisneros appeared. At the conference, the Division indicated that it had communicated with Cisneros since the OIP was issued, but the Division had no explanation for her absence at the conference. No additional information has been provided to explain her absence at the conference.

It is ORDERED that Cisneros shall SHOW CAUSE by June 10, 2016, why this proceeding should not be determined against her due to her failure to appear at the scheduled prehearing conference. If Cisneros fails to respond to this order, she may be deemed in default and this proceeding may be determined against her, including the determination of liability and sanctions. *See* OIP at 10; 17 C.F.R. §§ 201.155(a)(1), .221(f).

Cameron Elliot
Administrative Law Judge