

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3925/June 17, 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

SECOND 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. After Respondent Susan A. Cisneros failed to appear at the May 25 telephonic prehearing conference of which she had notice, I ordered her to show cause why this proceeding should not be determined against her. *David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 3869, 2016 SEC LEXIS 1848 (ALJ May 25, 2016). She submitted a response to that order, and I determined that she would not be defaulted at such time. *David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 3908, 2016 SEC LEXIS 2051 (ALJ June 9, 2016). I reiterated that her answer to the OIP was due June 10, a deadline which was previously set forth in my May 25 order following the prehearing conference. *Id.*; see *David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 3868, 2016 SEC LEXIS 1847 (ALJ May 25, 2016).

As of today, Cisneros has not filed an answer or provided any explanation for her failure to do so. Accordingly, it is ORDERED that Cisneros shall SHOW CAUSE by June 27, 2016, why this proceeding should not be determined against her due to her failure to answer or otherwise defend the proceeding. If Cisneros does not respond to this order or provide a sufficient explanation, she will 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)(2), .220(f).

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Cameron Elliot  
Administrative Law Judge