

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4103/August 30, 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 CHANGING  
HEARING LOCATION

The hearing in this proceeding is scheduled to begin on October 24, 2016, at 9:30 a.m. Central time, in a courthouse in Dallas, Texas. It has come to my office's attention that the hearing location identified in my August 24, 2016, order is no longer available. I therefore ORDER that the hearing will take place at the following location instead:

U.S. Tax Court  
1100 Commerce Street  
Suite 726  
Dallas, TX 75242

If the parties desire a different hearing location, they should confer and propose a mutually agreed upon alternative by no later than September 9, 2016.

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Cameron Elliot  
Administrative Law Judge