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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 4353/November 16, 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 GRANTING MOTION FOR EXTENSION OF TIME TO FILE POST-HEARING BRIEFS

On November 15, 2016, the Division of Enforcement filed a motion, which was agreed to by Respondents, for an extension of time to file post-hearing briefs. The Division's motion is hereby GRANTED, and the post-hearing briefing schedule is modified as follows:

- 1. The parties' opening post-hearing briefs are due by December 2, 2016.
- 2. The parties' joint exhibit list and respective hardcopy hearing exhibits are due by December 2, 2016.
- 3. The parties' responsive briefs are due by December 16, 2016.

In all other respects, including the form of these documents and the manner of filing, the post-hearing scheduling order dated October 31, 2016, remains in effect.

Cameron Elliot Administrative Law Judge