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**Administrative Proceeding File No:** 3-17228**Respondents:**

Hall, David S., P.C. d/b/a The Hall Group CPAs; Hall, David S., CPA; Cochran, Michelle L. Helterbran, CPA; and Cisneros, Susan A.

Filed Date	Event Description	Release No
4/26/2016 8:57	Order Instituting Public Administrative and Cease-and-Desist Proceedings	34-77718
4/28/2016 12:19	Order Scheduling Hearing and Designating Presiding Judge	AP-3812
5/5/2016 8:38	Notice of Appearance, David Whipple, on behalf of the Division	
5/5/2016 16:45	Notice of Appearance, Timothy Evans, on behalf of the Division (fax copy; hard copy rcvd 5/6/16)	
5/19/2016 16:50	Order Postponing Hearing and Scheduling Prehearing Conference	AP-3853
5/20/2016 8:14	Order Extending Time to Answer	AP-3858
5/24/2016 9:49	Respondent Hall's Unopposed Motion for Extension to Respond to OIP	
5/24/2016 9:53	Notice of Appearance, Stuart N. Bennett, of Jones & Keller, P.C., on behalf of Respondents David S. Hall, CPA, d/b/a The Hall Group CPAs, and David S. Hakk, CPA	
5/24/2016 10:12	Respondent Helbertran's Answer	
5/24/2016 10:13	Declaration with Exhibit A of Division Counsel Timothy L. Evans (fax copy; hard copy rcvd 5/25/16)	
5/25/2016 9:25	Order Following Prehearing Conference	AP-3868
5/25/2016 9:31	Order to Show Cause to Susan Cisneros	AP-3869
6/6/2016 15:13	Transcript of 5/25/16 telephonic prehearing conference; pp. 1-27.	
6/9/2016 7:15	Letter, undated and unsigned, from Respondent Cisneros	
6/9/2016 8:34	Order Regarding Susan A. Cisneros' Show Cause Response	AP-3908
6/10/2016 12:13	Letter dated 5/31/16 from Respondent Susan A. Cisneros	
6/16/2016 8:56	Hall Respondents' Answer	
6/17/2016 15:05	Agreed Motion for Proposed Prehearing Schedule. (fax copy/ hard copy 6/20/16)	
6/17/2016 15:18	Second Order to Show Cause to Susan A. Cisneros	AP-3925
6/21/2016 14:08	Scheduling and General Prehearing Order	AP-3932
6/22/2016 8:23	Order Discharging Order to Show Cause	AP-3935
7/1/2016 13:15	Division's Motion for Partial Summary Disposition as to Respondents David S. Hall PC d/b/a The Hall Group CPAs and David S. Hall, CPA, and Brief in Support, with Exhibits A and 1-24. (fax copy; hard copy 7/5/16)	
7/7/2016 15:15	Order Regarding David S. Hall's Motion for Summary Disposition	AP-3970
7/8/2016 11:17	Hall Respondents' Motion for Summary Disposition	

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7/8/2016 11:18	Hall Respondents' Brief in Support of Motion for Summary Disposition.	
7/22/2016 8:30	Division's Response to Respondent Michelle L. Helterbran Cochran, CPA's Motion for Summary Disposition, with Exhibit A. (fax copy; hard copy rcvd 7/25/16)	
7/22/2016 8:32	Division's Response to Hall Respondents' Motion for Summary Disposition, with Exhibit A, 1 and 2. (fax copy; hard copy rcvd 7/25/16)	
7/26/2016 14:41	Hall Respondents' Brief in Opposition to the Division's Motion for Partial Summary Disposition	
8/1/2016 9:58	Division's Reply in Support of its Motion for Partial Summary Disposition as to Hall Respondents (fax copy; hard copy rcvd 8/2/16)	
8/4/2016 7:59	Hall Respondents' Reply Brief in Support of Motion for Summary Disposition, with Exhibit A	
8/4/2016 8:22	Order Scheduling Oral Argument	AP-4044
8/9/2016 15:38	Respondent Helterbran's Motion for Summary Disposition, with Exhibit 1. (dated 6/30/16) (ALJ copy)	
8/9/2016 15:40	Respondent Helterbran's Reply to Division's Response to Helterbran's Motion for Summary Disposition, with Exhibits A-D. (dated 8/1/16) (ALJ copy)	
8/12/2016 14:23	Order Denying Motion for Summary Disposition of Michelle E. Helterbran Cochran, CPA	AP-4058
8/24/2016 9:22	Order as to Hearing Time and Location	AP-4090
8/30/2016 11:59	Transcript of 8/17/16 telephonic prehearing conference; pp. 28-49	
8/30/2016 15:21	Order Changing Hearing Location	AP-4103
9/2/2016 13:14	Order on Motions for Summary Disposition	AP-4122
9/26/2016 14:45	Division's Witness List (fax copy; hard copy rcvd 9/27/16)	
9/28/2016 12:08	Order on Witness Lists	AP-4206
10/3/2016 11:35	Hall Respondents' Witness List	
10/4/2016 14:52	Order Setting Prehearing Conference	AP-4223
10/5/2016 12:34	Respondent Helterbran Cochran's Witness List	
10/7/2016 8:45	Division's Request for Subpoenas, with attachments	
10/11/2016 8:33	Division's Motions in Limine. (fax copy; hard copy rcvd 10/12/16)	
10/11/2016 8:45	Division's Exhibit List. (fax copy; hard copy rcvd 10/12/16)	
10/12/2016 17:19	Order Following Prehearing Conference	AP-4242
10/14/2016 12:51	Order on Division's Motions in Limine	AP-4255
10/18/2016 13:27	Respondent Helberbran's Exhibit List	
10/24/2016 10:05	Notice of Settlement as to David S. Hall, P.C. d/b/a, The Hall Group CPAs and David S. Hall, CPA. (fax copy; hard copy rcvd 10/25/2016)	
10/24/2016 10:57	Transcript of 10/7/16 telephonic prehearing conference; pp. 50-85	

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10/24/2016 15:26	Order Making Findings and Imposing Remedial Sanctions and a Cease-and-Desist Order, as to David S. Hall, P.C. d/b/a The Hall Group CPAs and David S. Hall, CPA with party letters	34-79147
10/27/2016 11:32	Joint Stipulations of Fact. (fax copy; hard copy rcvd 10/28/16)	
10/27/2016 12:31	Transcript of 10/24/16 Hearing; Dallas, TX; pps. 1-314	
10/31/2016 8:52	Post-Hearing Scheduling Order	AP-4315
11/1/2016 16:23	Transcript of 10/25/16 Hearing; Dallas, TX; pps. 315-326	
11/1/2016 16:23	Transcript of 10/26/16 Hearing; Dallas, TX; pps. 327-592	
11/15/2016 9:01	Division's Agreed Motion for Extension of Time to File Post-Hearing Briefs. (fax copy; hard copy rcvd 11/16/16)	
11/16/2016 11:30	Order Granting Motion for Extension of Time to File Post-Hearing Briefs	AP-4353
12/2/2016 9:41	Joint Exhibit List (fax copy; hard copy rcvd 12/5/16)	
12/3/2016 9:39	Division's Post-Hearing Brief. (fax copy/ hard copy 12/5/16)	
12/3/2016 13:55	Letter dated 12/2/16 from Division Enclosing Hearing Exhibits (fax copy; hard copy rcvd 12/5/16)	
12/5/2016 14:29	Joint Exhibits (Defendants' Exhibits: 1-71 and 73-128) and (Respondent's Exhibits (Helterbran): 1-4, 6-27, 29, and 31-42)	
12/9/2016 15:26	Respondent Helterbran's Post-Hearing Brief	
12/19/2016 14:01	Division's Response to Respondent Michelle L. Helterbran's Post-Hearing Brief (fax copy; hard copy rcvd 12/19/2016)	
12/22/2016 15:00	Respondent Helterbran's Response to the Division of Enforcement's Post-Hearing Brief	
12/23/2016 8:53	ALJ Elliot's Exhibit List Pursuant to Rule 351	
2/16/2017 7:30	Record Index Prepared by the Office of the Secretary	
2/24/2017 12:35	Order Regarding Respondent Exhibit 23	AP-4627
2/27/2017 9:29	Division's Proposed Correction to the Exhibit List (fax copy; hard copy rcv'd 3/1/17)	
3/2/2017 15:54	ALJ Elliot's AMENDED Exhibit List Pursuant to Rule 351	
3/6/2017 9:45	Email dated 3/6/17 from M. Helterbran to ALJ regarding delayed submission of file (rcv'd from ALJ 3/6/17)	
3/6/2017 10:03	Order Rejecting Respondent Exhibit 23	AP-4655
3/7/2017 15:51	Initial Decision as to Michelle L. Helterbran Cochran, CPA and Susan A. Cisneros	ID-1114
6/15/2017 14:22	Notice that Initial Decision Has Become Final (as to Michelle L. Helterbran Cochran, CPA and Susan A. Cisneros)	34-80949
7/25/2017 16:05	Letter from Respondent Michelle Helterbran Cochran Regarding Non-Receipt of Initial Decision and Requesting Commission Review of Initial Decision	
8/7/2017 8:27	Division's Objection to Respondent Helterbran's Request to File Untimely Petition for Review of Initial Decision (fax copy; hard copy rcvd 8/8/17)	
8/8/2017 16:01	Order Scheduling Briefs as to Michelle L. Helterbran Cochran, CPA	34-81349

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8/28/2017 14:19	Respondent Helterbran's Brief In Support of Opportunity to Respond As Yet Not Served	
8/29/2017 17:25	Division's Brief in Opposition to Respondent Michelle L. Helterbran's Request to File Untimely Petition for Review of Initial Decision. (fax copy; hard copy rcvd 8/30/17)	
11/30/2017 10:49	Order	33-10440
12/1/2017 16:04	Letter dated 11/25/17 from Michelle L. Helterbran Cochran to Secretary Fields Regarding Inquiry on Status	
12/4/2017 13:23	Order Ratifying Administrative Law Judges' Assignments	AP-5247
12/6/2017 12:21	Order Following Remand and Scheduling Conference	AP-5285
12/7/2017 13:26	Order Rescheduling Telephonic Conference	AP-5302
12/20/2017 17:20	Order Following Conference	AP-5412
1/5/2018 16:06	Division's Letter in Support of Ratification of All Prior Actions, with Proposed Order (fax copy; hard copy rcvd 1/8/18)	
1/10/2018 13:20	Transcript of 12/20/2017 telephonic hearing - SEC remand order, pp. 1-19	
1/19/2018 10:26	Respondent Helterbran's Letter In Objection of Ratification of All Prior Actions	
1/22/2018 7:18	Respondent Helterbran's Response to Division of Enforcement's Ratification Request	
1/24/2018 18:05	Division's Brief in Opposition to Respondent Michelle L. Helterbarn's Letter in Objection of Ratification of All Prior Actions.	
1/26/2018 7:31	Order Ratifying Actions	AP-5544
2/15/2018 17:08	Division's Letter dated 2/15/18 with Notice to Withdraw as Counsel and Substitute Counsel to Michele Helterbran Cochran, CPA (fax copy; hard copy rcv'd 2/16/2018)	
2/22/2018 13:30	Respondent Helterbran's Petition For Review By the Commission	
2/22/2018 15:46	Division's Objection to Respondent Michelle L. Helterbran Cochran's Petition For Review (fax copy; hard copy rcv'd 2/23/2018)	
6/21/2018 13:36	Order	33-10510
7/20/2018 10:04	Order	33-10522
8/22/2018 13:01	Order	33-10536
8/23/2018 17:00	Notice from the Chief Administrative Law Judge	AP-5954
9/12/2018 7:33	Chief Administrative Law Judge's Order Assigning Proceedings Post Lucia v. SEC	AP-5955
10/2/2018 11:35	Order	AP-6127
10/30/2018 18:02	Notice of Appearance, Chris Davis, on behalf of the Division (fax copy; hard copy rcvd 10/31/2018)	
11/14/2018 17:57	Joint Motion to Stay Proceedings and Vacate Deadline (fax copy; hard copy rcv'd 11/15/2018)	
11/15/2018 11:31	Stay Order	AP-6326
12/12/2018 18:25	Division of Enforcement's Notice (fax copy; hard copy rcv'd 12/14/2018)	

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12/12/2018 18:45	Notice of Appearance, Caleb Kruckenberg and Steve Simpson, on behalf of Respondent Michelle L. Helterbran (fax copy; hard copy rcvd 12/17/18)	
12/17/2018 15:54	Joint Motion and Stipulation to Extend Time for Filing a Joint Proposal for the Conduct of Further Proceedings	
1/15/2019 18:11	Order	33-10602
1/28/2019 9:51	Respondent Michelle L. Helterbrand Cochran, CPA's Motion to Dismiss and Memorandum of Law in Support (fax copy)	
1/28/2019 16:41	Division's Unopposed Motion to Stay During Pendency of Shutdown of U.S. Securities and Exchange Commission, or Alternatively for 21-Day Extension of Time to Respond to Respondent's December 31, 2018 Motion for Order Dismissing The Proceedings	
1/28/2019 17:06	Respondent Michelle L. Helterbran Cochran, CPA's Motion for an Order Dismissing the Proceedings and Memorandum of Law in Support Thereof	
1/30/2019 18:11	Order	33-10603
2/8/2019 16:23	Order	AP-6447
3/6/2019 14:44	Division's Opposition to Respondent Helterbran's Motion for an Order Dismissing the Proceedings (Fax copy; hard copy rcv'd 3/7/2019)	
3/19/2019 15:22	Respondent Michelle L. Helterbran Cochran, CPA's Reply to the Division's Opposition to Cochran's Motion for an Order Dismissing the Proceedings	
7/23/2019 14:00	Order	AP-6635
7/26/2019 16:34	Respondent Michelle L. Helterbran Cochran, CPA's Motion For Certification For Interlocutory Appeal (fax copy; hard copy rcv'd 7/30/2019).	
7/30/2019 14:02	Division's Notice of Withdrawal of Chris Davis and Notice of Appearance of Counsel Keefe Bernstein	
7/30/2019 14:07	Division's Response in Opposition to Respondent Michelle L. Helterbran Cochran, CPA's Motion for Certification for Interlocutory Review	
8/8/2019 13:51	Joint Proposal for the Conduct of Further Proceedings (fax copy; hard copy 8/9/2019).	
8/8/2019 17:02	Order	AP-6653
8/23/2019 15:03	Order	AP-6660
9/6/2019 19:37	Answer of Respondent Michelle L. Helterbran Cochran, CPA to Order Instituting Administrative and Cease-and-Desist Proceedings (fax copy; hard copy rcv'd 9/10/2019)	
9/27/2019 11:26	Order Redesignating Presiding Judge	AP-6685
10/10/2019 14:35	Joint Notice of Stay	
3/24/2020 12:00	Joint Waiver of Paper Service (rcvd from APFilings)	
5/7/2020 11:16	Divisions Waiver of Paper Service	
8/19/2020 12:43	Joint Notice Regarding Stay	
4/20/2021 9:28	Notice of Appearance, Keefe Bernstein, on Behalf Of Division's	

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10/13/2021 14:43	Notice of Substitution of Counsel (Withdrawing the Notice of Appearance of Caleb Kruckenberg; and Entering Notice of Appearance, Margaret A. Little and Jared S. McClain, of the New Civil Liberties Alliance, on behalf of Respondent Michelle L. Helterbran Cochran)	
3/24/2022 11:19	Joint Motion to Stay Proceedings	
3/24/2022 16:16	Order Granting Joint Motion	AP-6838
12/21/2022 14:12	Division's Motion to Continue Stay	
12/22/2022 17:46	Respondent's Response to Motion to Continue Stay	
12/27/2022 12:30	Order on Stay Motion	AP-6894