

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3868/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 FOLLOWING
PREHEARING CONFERENCE

The Securities and Exchange Commission issued an order instituting proceedings (OIP) in this matter on April 26, 2016. Michelle L. Helterbran Cochran, CPA, submitted an answer to the OIP, and the answer of David S. Hall, P.C. d/b/a the Hall Group CPAs, and David S. Hall, CPA, is due June 10, 2016, pursuant to my prior order granting an extension.

Today, I held a telephonic prehearing conference, at which all parties except Susan A. Cisneros appeared. Based on U.S. Postal Service confirmation of receipt, I found that Cisneros was served with the OIP on May 11. *See* 17 C.F.R. § 201.141(a)(2)(i). Ordinarily, her answer to the OIP would be due twenty days after service. *See* OIP at 10; 17 C.F.R. § 201.220(b). However, I *sua sponte* granted Cisneros an extension and directed that her answer to the OIP's allegations be due June 10, 2016.

I granted leave for all parties to file motions for summary disposition, pursuant to Rule of Practice 250, 17 C.F.R. § 201.250. I set the following summary disposition schedule and hearing date:

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| July 1, 2016: | Motions for summary disposition are due. |
| July 22, 2016: | Summary disposition oppositions are due. |
| August 1, 2016: | Summary disposition replies are due. |
| October 24, 2016: | Hearing begins in Dallas, TX, at a time and location to be determined. |

Also, I directed the parties to confer and file a joint proposed prehearing schedule by June 17, 2016. The proposed schedule should include, at minimum, due dates by which the parties shall: 1) file and exchange exhibit and witness lists, and exchange (but not file) final pre-marked exhibits; 2) file and exchange expert reports; and 3) file any motions in limine and objections. In lieu of prehearing briefs, the parties may make opening statements at the hearing.

The parties are asked to e-mail PDF text-searchable courtesy copies of any filings in this proceeding to alj@sec.gov. Any documents or exhibits submitted in support of a party's summary disposition motion should be emailed as separate attachments, not as a combined PDF.

Cameron Elliot
Administrative Law Judge