

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3908/June 9, 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 REGARDING  
SUSAN A. CISNEROS'  
SHOW CAUSE RESPONSE

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). Last night, Cisneros emailed my office a response, stating, among other things, that: as she is in the Central time zone, she “did not notice the time [for the conference] was EDT until [she] had called at 2:00 PM and realized [she] was alone on the conference call”; and she left a voicemail with the Division’s Fort Worth office later that day explaining her absence.

Cisneros’ response will be filed with the Office of the Secretary. However, the parties are reminded that if they wish for me to consider any future submissions, they must file hard copies of all filings with the Office of the Secretary, U.S. Securities and Exchange Commission, 100 F Street N.E., Mail Stop 1090, Washington, D.C., 20549. Among other requirements, each filing must include a signed original and three copies, and a certification that copies have been served on the other party, in accordance with Commission Rules of Practice 150 to 153. *See* 17 C.F.R. §§ 201.150, .151, .152, .153. Although electronic courtesy copies of filings may be emailed to [alj@sec.gov](mailto:alj@sec.gov), email is not a substitute for the required hard copy filing.<sup>1</sup>

<sup>1</sup> As noted in my May 19 order: “The Rules of Practice are available online at <http://www.sec.gov/about/rulesprac2006.pdf>. General instructions for Respondents, including the mailing address for filings, are available online at <http://www.sec.gov/alj/alj-instructions-for-respondents.pdf>.” *David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 3853, 2016 SEC LEXIS 1773.

At this stage, Cisneros will not be defaulted. However, her answer to the OIP remains due tomorrow, June 10, 2016. Moreover, she is encouraged to work with the other parties in jointly proposing a prehearing procedural schedule, which is due June 17, 2016.

SO ORDERED.

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Cameron Elliot  
Administrative Law Judge