

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 4242/October 11, 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

On October 7, 2016, a telephonic prehearing conference was held in this matter. Appearing at the conference were the Division of Enforcement, Respondent Michelle Helterbran Cochran (pro se), and Respondent Susan Cisneros (pro se). The remaining Respondents were not required to participate in this conference.

The parties discussed their witness lists. Based on this discussion, no sanctions will be imposed for failure to follow the order on witness lists dated September 28, 2016. Since it appears that no additional matters need to be decided before the hearing, the telephonic prehearing conference scheduled for October 17, 2016, is CANCELED. Should the need for an additional prehearing conference arise, a party may request one by motion.

Cameron Elliot
Administrative Law Judge