

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 6326/November 15, 2018

ADMINISTRATIVE PROCEEDING  
File No. 3-17228

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In the Matter of	:	
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DAVID S. HALL, P.C. d/b/a THE HALL GROUP CPAS,	:	STAY ORDER
DAVID S. HALL, CPA,	:	
MICHELLE L. HELTERBRAN COCHRAN, CPA, and	:	
SUSAN A. CISNEROS	:	

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The Securities and Exchange Commission instituted this proceeding, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice on April 26, 2016. Only Michelle L. Helterbran Cochran (Respondent) remains in the proceeding. *See David S. Hall, P.C.*, Exchange Act Release No. 79147, 2016 SEC LEXIS 3987 (Oct. 24, 2016) (settlement order as to David S. Hall, P.C. d/b/a The Hall Group CPAs, and David S. Hall, CPA); Initial Decision Release No. 1114, 2017 SEC LEXIS 685 (A.L.J. Mar. 7, 2017), *finality order* Exchange Act Release No. 80949, 2017 SEC LEXIS 1771 (June 15, 2017), *order*, Exchange Act Release No. 81349, 2017 SEC LEXIS 2424 (Aug. 8, 2017) (scheduling briefs as to timeliness of Respondent's request for Commission review of the ID).

The Division of Enforcement and respondent have jointly moved for a stay pursuant to 17 C.F.R. § 201.161(c)(2), stating that they have reached an agreement in principle to a settlement. Accordingly, the proceeding will be stayed, including all procedural dates, contingent upon compliance with 17 C.F.R. § 201.161(c)(2).

IT IS SO ORDERED.

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge