

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6447/February 8, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-17228

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

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).

On August 22, 2018, in light of *Lucia v. SEC*, 138 S. Ct. 2044 (2018), the Commission ordered a new hearing in each pending proceeding, including this one, before an administrative law judge (ALJ) who had not previously participated in the proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the proceeding remain with the previous presiding ALJ. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10536, 2018 SEC LEXIS 2058, at *2-3 (August 22 Order). Accordingly, the proceeding was reassigned to the undersigned, at *2-3. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (C.A.L.J. Sept. 12, 2018). Thereafter, the proceeding was stayed pursuant to 17 C.F.R. § 201.161(c)(2), based on the parties’ representation that they had reached an agreement in principle to a settlement. *David S. Hall, P.C.*, Admin. Proc. Rulings Release No. 6326, 2018 SEC LEXIS 3221, at *1-2 (Nov. 15, 2018).

The stay lapsed, and Respondent filed, pursuant to 17 C.F.R. § 201.250(a), a motion, dated December 31, 2018, to dismiss the proceeding. The proceeding was stayed on January 16, 2019, as a result of the Commission’s “lapse in appropriations.” *Pending Admin. Proc.*, Securities Act Release No. 10602, 2019 SEC LEXIS 5, at *1. The Division of Enforcement filed an unopposed motion for a twenty-one day extension of time to respond in light of the furlough of staff that commenced on December 27, 2018. The stay has now been lifted, and, absent such a request for extension of time, any filing due between December 27, 2018, and January 30, 2019, should be filed by February 13, 2019. *Pending Admin. Proc.*, Securities

Act Release No. 10603, 2019 SEC LEXIS 37, at *1 (Jan. 30, 2019). Good cause has been shown for the requested extension of time. The Division's response will be due on March 6, 2019, and Respondent's reply, on March 27, 2019.

IT IS SO ORDERED.

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