

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6660/August 23, 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 with an Order Instituting Proceedings (OIP), 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 remains in the proceeding.¹ The parties have filed a joint proposal for the conduct of further proceedings at a hearing, expected to take approximately two days. Accordingly, the hearing will commence on March 31, 2020, in Dallas, Texas, consistent with 17 C.F.R. § 201.200(c), after the following prehearing schedule:

September 6, 2019 – Helterbran's Answer to the OIP
September 20, 2019 – parties to exchange initial witness lists
December 9, 2019 – close of fact discovery
January 6, 2020 – parties to exchange expert disclosures; exchange and file expert reports
February 10, 2020 – close of expert discovery
February 24, 2020 – parties to exchange pre-marked exhibits; exchange and file witness and exhibit lists
March 23, 2020 – parties to exchange and file prehearing briefs, motions in limine, evidentiary stipulations and requests for official notice
March 26, 2020 – telephonic final prehearing conference

The parties agreed to serve papers on each other by email and thus waived their rights to service of such papers by the means provided in 17 C.F.R. § 201.150(c).

IT IS SO ORDERED.

/S/ Carol Fox Foelak

Carol Fox Foelak
Administrative Law Judge

¹ For a description of the history of the proceeding to date, see *David S. Hall, P.C.*, Admin. Proc. Rulings Release Nos. 6635, 2019 SEC LEXIS 1802 (A.L.J. July 23, 2019); 6653, 2019 SEC LEXIS 2009 (A.L.J. Aug. 8, 2019).