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

Administrative Proceedings Rulings Release No. 6838 / March 24, 2022

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 Granting Joint Motion

Today, the parties jointly moved to stay this proceeding pending the Supreme Court's ruling on a petition for a writ of certiorari from *Cochran v. SEC*, 20 F.4th 194 (5th Cir. 2021) (en banc). The Department of Justice recently filed the petition on behalf of the Securities and Exchange Commission.

I construe the motion as a request to postpone the hearing and other deadlines. See 17 C.F.R. § 201.161; Paul Free, CPA, Securities Exchange Act of 1934 Release No. 66260, 2012 WL 266986, at *2 (Jan. 26, 2012); see also Pending Admin. Proc., Securities Act of 1933 Release No. 10536, 2018 WL 4003609, at *2 n.7, *6 (Aug. 22, 2018). For good cause shown, I GRANT the motion. Deadlines are postponed until the Supreme Court issues a decision on whether to grant the petition. Within two weeks of that decision, the parties shall file a motion or status update about whether further postponement will be necessary.

/s/ Jason S. Patil Administrative Law Judge