

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

Administrative Proceedings Rulings
Release No. 6906 / May 23, 2023

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 on Motion to Continue

The Division of Enforcement filed a motion to continue the postponement of all deadlines in this proceeding pending the later of: (1) the resolution of this case in district court given the Supreme Court's decision remanding the matter for further proceedings, *Axon Enter., Inc. v. FTC*, 143 S. Ct. 890 (2023); or (2) the resolution of the petition for certiorari filed in *Jarkesy v. SEC*, 34 F.4th 446 (5th Cir. 2022), *reh'g en banc denied*, 51 F.4th 644 (2022), *petition for cert. filed*, No. 22-859 (U.S. Mar. 8, 2023), which raised constitutional issues that would have an impact on the instant proceeding. The Division reported that Respondent Michelle L. Helterbran Cochran agreed to a postponement pending the resolution of *Cochran*, but at this time, did not agree to a postponement pending the resolution of *Jarkesy*.

All deadlines will remain postponed until the resolution of the district court action in *Cochran*. See 17 C.F.R. §§ 201.161(a)–(b). The Supreme Court has given the green light for Respondent to pursue her constitutional challenges to this administrative proceeding in district court, and the case cannot move forward until those challenges are resolved. Given this posture, it is premature to postpone deadlines based on *Jarkesy*.

/s/ Jason S. Patil
Administrative Law Judge