

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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,**

Respondents.

**Division of Enforcement's Response to
Respondent's Motion for
Reconsideration and to
Amend the Final Order**

The Division of Enforcement (“Division”) hereby responds to Respondent Michelle L. Helterbran Cochran’s (“Respondent”) Motion to Reconsider and Amend the Final Order (“Motion”), and in support states as follows:

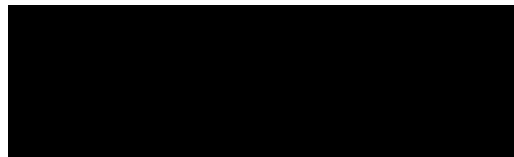
1. On June 2, 2023, the Commission issued an Order Dismissing Proceedings (“Dismissal Order”) that dismissed, as a matter of discretion, this proceeding and all other pending proceedings that were connected to a control deficiency the Commission identified.
2. On June 20, 2023, Respondent filed the Motion, specifically requesting that the Commission amend the Dismissal Order “to make clear that the dismissal of this proceeding is *with prejudice.*” Motion at p. 5.
3. On July 18, 2023, the Commission ordered the Division to file a response to the Motion.

4. The Division responds that the Dismissal Order does not expressly indicate whether the Commission's dismissal was with or without prejudice. However, the Commission has previously addressed this issue, stating:

As to the question of whether the proceeding should be dismissed expressly with prejudice, we have stated that our Rules of Practice do not distinguish between dismissing proceedings with or without prejudice.

In the Matter of John Christopher Polit, Exchange Act Rel. No. 92829, 2021 WL 3895196, *1 (Aug. 31, 2021) (cleaned up and internal citation omitted); *see also In the Matter of Richard L. Goble*, Exchange Act Rel. No. 68651, 2013 WL 150557, at *2 & n.13 (Jan. 14, 2013) (“Our Rules of Practice, however, do not distinguish between dismissing proceedings with or without prejudice”) (citing *In the Matter of John M. Lucarelli*, Exchange Act Rel. No. 56075, 2007 WL 2031556, at *2 (July 13, 2007)).

Dated: July 25, 2023



Keefe Bernstein
Securities and Exchange Commission
Fort Worth Regional Office
Burnett Plaza, Suite 1900
801 Cherry Street, Unit 18
Fort Worth, Texas 76102
(817) 900-2607
(817) 978-4927 (facsimile)
bernsteink@sec.gov

Counsel for Division of Enforcement

In the Matter of Helterbran Cochran, CPA
Division of Enforcement's Response to
Respondent's Motion for Reconsideration
and to Amend the Final Order

CERTIFICATE OF SERVICE

Pursuant to Rule 150 of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the foregoing *Division of Enforcement's Response to Respondent's Motion for Reconsideration and to Amend the Final Order* was electronically filed via eFAP system on July 25, 2023, and served on the parties listed below.

E-MAIL

Margaret A. Little
Kara Rollins
New Civil Liberties Alliance
1225 19th Street NW, Suite 450
Washington, DC 20036
peggy.little@ncla.leg
kara.rollins@ncla.leg

Counsel for Respondent Michele L. Helterbran Cochran, CPA


Keefe M. Bernstein

In the Matter of Helterbran Cochran, CPA
Division of Enforcement's Response to
Respondent's Motion for Reconsideration
and to Amend the Final Order