



Received

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Office of Administrative
Law Judges

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3-17228

Re: In the Matter of David S. Hall, P.C. d/b/a The Hall Group CPAs, David S. Hall, CPA, Michele L. Hilterbran Cochran, CPA and Susan Cisneros

To Whom It May Concern:

In regards to the above noted matter, I wish to file a response to the Order Instituting Public Administrative and Cease-And-Desist Proceedings. Specifically, I am addressing the following:

Item #16 which states:

"Indeed, Ms .Cisneros acknowledge to the Commission staff that she lacked the knowledge and competence in accounting, auditing and financial reporting required to serve as engagement partner for an engagement conducted under PCAOB standards"

I believe my statement requires some clarification. I do not recall stating that I did not have the knowledge, competence in accounting, audit and financial reporting to serve as an engagement partner. I believe I stated that I was not an engagement partner or manager, nor a CPA and I was not aware during the review process that being a partner was a requirement. I was simply directed to review Michele's work papers.

I more than have the knowledge and competence to review audit work papers. I do recall stating that I was not particularly strong in the equity section for public companies, but other than that I am capable and qualified to review work papers, except, apparently, EQRs which as I was informed of during this process.

Section D:

#32, #33, #38 all state that I willfully aided and abetted and caused specific violations. I, at no time, had any knowledge that my actions were not in line with SEC, PCAOB or any other governing entities regulations. Had I been made aware of the regulations, I would not have completed any audit/accounting work that was in violation of such regulations.

Susan Cisneros