

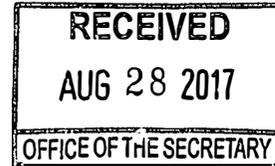
**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**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. Cochran, CPA,
and
Susan A. Cisneros**

Respondents.



**RESPONDENT HELTERBRAN'S BRIEF IN SUPPORT OF
OPPORTUNITY TO RESPOND AS YET NOT SERVED**

To: Mr. Brent J. Fields, Secretary

Thank you for the opportunity for me, Michelle Helterbran, a pro-se respondent, to respond to the Division of Enforcement's objection to my request to file a petition.

STATEMENT OF FACTS

1. [In the Order Scheduling Briefs, the Commission calls attention to the form and service requirements of the Commission's Rules of Practice, 17 C.F.R. Section 201.150-154. The definition and requirements to complete service are included within these sections of the rules.
2. [Exhibit A of the "Objection to Helterbran's Request to File Untimely Petition for Review of Initial Decision", filed by the Division of Enforcement is the Tracking information for a package sent to Helterbran's home address via Certified Mail via the United States Postal

Service. The Certified Mail required a signature indicating delivery of the documents had been made to the intended recipient.

3. ¶Exhibit A notes that on March 11, 2017 at 11:00am a Notice Left was left as No Authorized Recipient was Available. Exhibit A does not indicate where the notice was left...The assumption is that it was left on the front door. Per review of other similar notification forms received from the postal service, there is no adhesive to adhere the notice to a surface.
4. ¶March 11, 2017 was a Saturday in which Helterbran was not at her residence over the weekend. Helterbran's residence has a garage reached through an alley and the entrance to the house is through the garage and not the front door. During March 2017, Helterbran parked solely in the garage. Unfortunately, Helterbran's residence is in a neighborhood in where copious amounts of solicitation materials are left on the front door – especially over weekends. Any number of things could happen to a small piece of paper left on a porch over a long weekend, from wind or weather, to solicitors removing it, lawn maintenance crews cleaning porches from leaves and scrap paper, to children removing Chinese menus and pizza coupons and discarding the notice with the solicitations, to name a few.
5. ¶Helterbran never received said notice indicating that a package requiring her signature was waiting at the post office for her to retrieve.
6. ¶All previous communications received from the Securities and Exchange Commission have been made via UPS (as shown in the Division of Enforcement's most recent communication). When UPS packages are delivered or will be delivered pending signature, Helterbran receives a text message indicating a package is waiting, as has been the case in all previous communications from the Securities and Exchange Commission. No such notice was received with the USPS delivery.
7. ¶On April 3, 2017, Helterbran communicated with Margaret Baldwin of the Office of the Secretary. Ms. Baldwin indicated of the package that had been attempted on March 11, 2017 and should be available at the Coppell post office. (DOE's Exhibit D).
8. ¶Helterbran went to the Coppell post office immediately on April 3, 2017 and was told the package had been returned to sender.
9. ¶In the DOE's Exhibit D, Helterbran immediately informs Ms. Baldwin that the letter had been returned to sender and Helterbran requests "Would you please have it resent and let me know when to expect it?", clearly anticipating proper service of the document.
10. The USPS Tracking Results indicate that on April 5, 2017 the package was being returned to sender... It does not indicate from which Coppell location it was being tracked. There is a large postal facility near the DFW Airport in Coppell that is not open to the public and processing incoming and outgoing mail.
11. At all times, the SEC had access to the United States Postal Service website and could see if and when the parcel had been signed for and delivered, which would constitute service.

12. Helterbran is a pro se respondent.

ARGUMENTS

The Commission's service requirements do not consider a United States Postal Service slip of paper for which "No Authorized Recipient Available" on a door of a residence to be considered "proper service". No courtesy emails or phone calls were made indicating a parcel was being sent and would require a signature for delivery, nor did the Commission follow through to determine that Helterbran had been served. **Service of a delivery requiring signature upon receipt is considered complete upon delivery, which has not occurred.** The requirements do not mention email or being sent website links as a proper method of service.

CONCLUSION

For the reasons stated herein, Helterbran should be allowed to respond to the Initial Decision, within a reasonable prescribed amount of time, once proper service of the Initial Decision has been made.

Dated: August 21, 2017

Respectfully submitted,



Michelle L. Helterbran
Pro Se Respondent

[REDACTED]
Coppell, TX [REDACTED]

[REDACTED]
[REDACTED]@gmail.com

SERVICE LIST

Pursuant to Rule 150 of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the foregoing was served on the following on August 22, 2017 via United States Postal Service.

The Honorable Cameron Elliot
Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

Timothy L. Evans
Securities and Exchange Commission
Fort Worth Regional Office
Burnett Plaza, Suite 1900
801 Cherry Street, Unit 18
Fort Worth, TX 76102

Ms. Susan A. Cisneros
[REDACTED]
Lewisville, TX [REDACTED]

M. H. [Signature]