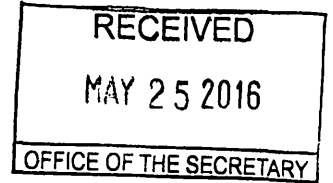


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**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**



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, CPA
And
Susan A. Cisneros

Respondents.

A. ANSWER FROM MICHELLE HELTERBRAN

1. Helterbran does not have sufficient information to admit or deny.
2. Helterbran does not have sufficient information to admit or deny.
3. Helterbran admits. However, to clarify, from September 2007 until sometime in 2011, Helterbran worked on a part-time basis generally 10-20 hours a week.
4. Helterbran admits
5. Helterbran does not have sufficient information to admit or deny.
6. Helterbran denies (1) and (2) and does not have sufficient information on (3) to admit or deny.
7. Helterbran confirmed with AS3
8. Helterbran confirmed with AS3
9. Helterbran admits

10. Helterbran denies
11. Helterbran denies
12. Helterbran confirmed with AS7
13. Helterbran confirmed with AS7 and AS10
14. Helterbran confirmed with AS7
15. Helterbran denies the first sentence of this paragraph. Helterbran does not have sufficient information to admit or deny the last sentence of this paragraph.
16. Helterbran denies
17. Helterbran denies
18. Helterbran does not have sufficient information to admit or deny.
19. Helterbran does not have sufficient information to admit or deny.
20. Helterbran confirmed with Section 10A (j) and Rule 2-01 (c)(6)(i)(A) of
S-X
21. Helterbran admits
22. Helterbran does not have sufficient information to admit or deny.
23. Helterbran confirmed with AU 508
24. Helterbran denies
25. Helterbran denies
26. Helterbran does not have sufficient information to admit or deny.
27. Helterbran does not have sufficient information to admit or deny.
28. Helterbran does not have sufficient information to admit or deny.
29. Helterbran does not have sufficient information to admit or deny.
30. Helterbran does not have sufficient information to admit or deny.

31. Helterbran does not have sufficient information to admit or deny.
32. Helterbran denies Helterbran and Cisneros willfully aided and abetted. Helterbran agrees The Hall Group and Hall did.
33. Helterbran denies Helterbran and Cisneros willfully aided and abetted. Helterbran agrees The Hall Group and Hall did.
34. Helterbran does not have sufficient information to admit or deny.
35. Helterbran does not have sufficient information to admit or deny.
36. Helterbran denies regarding Helterbran. Helterbran agrees regarding The Hall Group and Hall.
37. Helterbran denies.
38. Helterbran denies regarding Helterbran and Cisneros. Helterbran agrees regarding The Hall Group and Hall.

By the Respondent.

Michelle Helterbran

