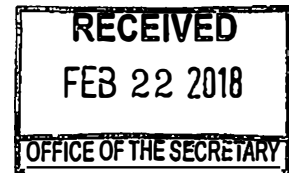


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



**Administrative
Proceeding File No. 3-
17228**

In the Matter of

**Michelle L. Helterbran
Cochran, CPA,**

Respondent

**RESPONDENT HELTERBRAN'S PETITION FOR
REVIEW BY THE COMMISSION**

History

On July 15, 2017, Michelle L. Helterbran Cochran ("Helterbran") filed a letter with the Securities and Exchange Commission ("SEC") notifying them that she had not been served with the Initial Order on Administrative Proceeding File No. 3-17228 and requested a review by the Commission. The brief is marked "Received" by The Office of the Secretary" on July 25, 2017. The letter was sent to Mr. Brent Jones, Secretary and Mr. Eduardo A. Aleman was copied.

Pursuant to Rule 360 that allows for a petition for review to be filed within 21 days after service of the Initial Order.

Helterbran has not subsequently received any communication from the SEC related to the July 15, 2017 letter.

On November 30, 2017, Helterbran received a copy of the SEC's Order that stated "*In matters pending before the Commission* in which an administrative law judge has issued an initial decision, the Commission hereby remands any such matter to the administrative law judge who issued the initial decision. A list of matters is attached as Exhibit A to the SEC's Order. Included in Exhibit A is "Michelle L. Helterbran Cochran, CPA, File No. 3-17228".

By including Helterbran in the November 30, 2017 remand, the SEC confirms that Helterbran was not properly served and therefore, the matter is still *pending*".

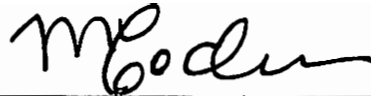
Additionally, on February 16, 2018, Helterbran received "*Notice to Withdraw as Counsel and Substitute Counsel*" from the SEC's Department of Enforcement in Fort Worth, Texas.

As of today, February 18, 2018, Helterbran has still not been served.

Despite this defect of absence of service, Helterbran is requesting a de novo review of her open proceeding by the members of The Commission.

Dated: February 18, 2018

Sincerely,



Michelle L. Helterbran Cochran
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 February 19, 2018 via FedEx Overnight Mail and/or Email:

Office of The Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

Honorable Cameron Elliot
U.S. Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E. Washington, DC 20549-2557
alj@sec.gov

Chris Davis
U.S. Securities and Exchange Commission
Burnett Plaza, Suite 1900
801 Cherry Street, Unit 18
Fort Worth, Texas 76102
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Michelle L. Helterbran Cochran