

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
August 8, 2017

SECURITIES ACT OF 1934
Release No. 81349 /August 8, 2017

ACCOUNTING AND AUDITING ENFORCEMENT ACT
Release No. 3887 / August 8, 2017

Admin. Proc. File No. 3-17228

<p>In the Matter of Michelle L. Helterbran Cochran, CPA</p>

ORDER SCHEDULING BRIEFS

On March 7, 2017, an administrative law judge issued an initial decision as to Michelle L. Helterbran Cochran, CPA. The initial decision stated that “a party may file a petition for review of this initial decision within twenty-one days after service of the initial decision.” On June 15, 2017, the Commission issued a Notice That Initial Decision Has Become Final. The Notice stated that the “time for filing a petition for review of the initial decision in this proceeding has expired,” that Helterbran has not filed a petition, and that the initial decision has become the final decision of the Commission as to Helterbran. On July 25, 2017, Helterbran filed a request stating that she “would like the opportunity to respond, and for the Commission to review the [initial] decision,” but that she has not “been served with the” initial decision. On August 7, 2017, the Division of Enforcement filed an objection to Helterbran’s request.

At this time, the Commission requests the views of the parties as to whether the Commission should deny as untimely Helterbran’s request that the Commission review the initial decision.

Accordingly, IT IS ORDERED that Helterbran file a brief in support of her request not to exceed 7,000 words by August 22, 2017, the Division of Enforcement file a brief in opposition not to exceed 7,000 words by August 29, 2017, and Helterbran file a reply brief not to exceed 7,000 words by September 5, 2017.¹ The briefs should be limited to the issue of the timeliness of Helterbran’s request that the Commission review the initial decision.

¹ We call attention to the form and service requirements of the Commission’s Rules of Practice, 17 C.F.R. §§ 201.150 – 154.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary