

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 6127/October 2, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-17228

In the Matter of

DAVID S. HALL, P.C. d/b/a THE HALL GROUP CPAS : ORDER
DAVID S. HALL, CPA, :
MICHELLE L. HELTERBRAN COCHRAN, CPA, and :
SUSAN A. CISNEROS :

The Securities and Exchange Commission instituted this proceeding, pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice on April 26, 2016. Only Michelle L. Helterbran Cochran (Respondent) remains in the proceeding. *See David S. Hall, P.C.*, Exchange Act Release No. 79147, 2016 SEC LEXIS 3987 (Oct. 24, 2016) (settlement order as to David S. Hall, P.C. d/b/a The Hall Group CPAs, and David S. Hall, CPA); Initial Decision Release No. 1114, 2017 SEC LEXIS 685 (A.L.J. Mar. 7, 2017), *finality order* Exchange Act Release No. 80949, 2017 SEC LEXIS 1771 (June 17, 2017), *order*, Exchange Act Release No. 81349, 2017 SEC LEXIS 2424 (Aug. 8, 2017) (scheduling briefs as to timeliness of Respondent's request for Commission review of the ID).

Thereafter, the proceeding was stayed: On June 21, 2018, "[i]n light of the Supreme Court's decision in *Lucia v. SEC*," 138 S. Ct. 2044 (2018), the Commission stayed all pending administrative proceedings, including this one; the stay was operative through August 22, 2018. *Pending Admin. Proc.*, Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490; 10522, 2018 SEC LEXIS 1774 (July 20, 2018). On August 22, 2018, the Commission ended the stay and ordered a new hearing in each affected proceeding before an administrative law judge who had not previously participated in the proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the proceeding remain with the previous presiding administrative law judge. *Pending Admin. Proc.*, Securities Act Release No. 10536, 2018 SEC LEXIS 2058, at *2-3. (August 22 Order). Accordingly, the proceeding was reassigned to the undersigned. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (C.A.L.J. Sept. 12, 2018).

Respondent and the Division of Enforcement should submit a joint proposal for the conduct of further proceedings by November 16, 2018. A party who is unable to agree should submit a separate proposal by that date. If Respondent fails to submit a proposal or to participate in a joint proposal, she will be deemed to be in default, and the undersigned will enter an order imposing an appropriate sanction[s]. *See August 22 Order*, 2018 SEC LEXIS 2058, at *4.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge