

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

Administrative Proceedings Rulings
Release No. 5412 / December 20, 2017

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 Cochran,
CPA, and
Susan A. Cisneros**

Order Following Conference

Today, I held a telephonic conference with Michelle L. Helterbran Cochran, CPA—the sole remaining respondent—and the Division of Enforcement to address certain issues arising under the Securities and Exchange Commission’s order issued November 30, 2017. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724.

As discussed during the conference, for good cause shown, I find that the deadline in the Commission’s order to submit new evidence should be modified. *See id.* at *3-4. I ORDER that each party may submit, by January 12, 2018, any new evidence it deems relevant to reexamination of the record. Each party may also submit a brief of no more than 3,000 words explaining the relevance of its new evidence and identifying any challenged rulings, findings, or conclusions. If either party chooses to submit a brief by January 12, the other party will have until January 23, 2018, to file a responsive brief of no more than 3,000 words. By February 16, 2018, I will issue an order upon reconsideration setting forth whether all prior actions taken by me are ratified or revised in any respect.

Cameron Elliot
Administrative Law Judge