

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97941 / July 18, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4432 / July 18, 2023

Admin. Proc. File No. 3-17228

In the Matter of

MICHELLE L. HELTERBRAN COCHRAN,
CPA

ORDER REQUESTING RESPONSE TO MOTION FOR RECONSIDERATION

On April 26, 2016, the Commission instituted this administrative proceeding against Michelle L. Helterbran Cochran, CPA.¹ On June 2, 2023, the Commission determined to dismiss, as a matter of discretion, the proceeding.² On June 20, 2023, Cochran sought reconsideration pursuant to Rule of Practice 470, which provides that “[n]o response to a motion for reconsideration shall be filed unless requested by the Commission.”³ Accordingly, IT IS ORDERED that the Division of Enforcement file a response to Cochran’s motion for reconsideration by July 25, 2023.⁴

By the Commission.

Vanessa A. Countryman
Secretary

¹ *David Hall, P.C.*, Exchange Act Release No. 77718, 2016 WL 1665164 (Apr. 26, 2016).

² *Pending Administrative Proceedings*, Exchange Act Release No. 97640, 2023 WL 3790795 (June 2, 2023).

³ 17 C.F.R. § 201.470(b).

⁴ *See id.* (providing that any response shall comply with Rule of Practice 154, 17 C.F.R. § 201.154).