

ATTACHMENT A

Order in SEC Admin. Proc. File. No. 3-17228

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 98329 / September 8, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4457 / September 8, 2023

Admin. Proc. File No. 3-17228

In the Matter of

MICHELLE L. HELTERBRAN COCHRAN,
CPA

ORDER DENYING 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 timely sought reconsideration pursuant to Rule of Practice 470.³ She asks that we amend the dismissal order to clarify whether the proceeding was dismissed with prejudice. We have previously explained that the Commission's Rules of Practice do not distinguish between dismissing proceedings with or without prejudice and therefore deny Cochran's motion on that basis.⁴ Nevertheless, as a matter

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.

⁴ *See, e.g., John Christopher Polit*, Exchange Act Release No. 92829, 2021 WL 3895196, at *1 (Aug. 31, 2021) (declining to label a dismissal as either with or without prejudice).

of discretion here, we will not bring a future administrative proceeding against Cochran arising from the conduct alleged in the April 26, 2016 order instituting proceedings.⁵

By the Commission.

Vanessa A. Countryman
Secretary

⁵ *See id.* (stating that the proceeding would not be reinstituted where the conviction underlying the proceeding was reversed).