

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2921/July 9, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16339

In the Matter of

JOHN BRINER, ESQ., DIANE DALMY, ESQ.,  
DE JOYA GRIFFITH, LLC, ARTHUR DE JOYA, CPA,  
JASON GRIFFITH, CPA, CHRIS WHETMAN, CPA,  
PHILIP ZHANG, CPA, M&K CPAS, PLLC,  
MATT MANIS, CPA, JON RIDENOUR, CPA, and  
BEN ORTEGO, CPA

ORDER EXTENDING  
STAY

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings on January 15, 2015. The hearing was held on May 27, 2015.

On April 13, 2015, I stayed the proceeding as to Respondents M&K CPAs, PPLC; Matt Manis, CPA; Jon Ridenour, CPA; and Ben Ortego, CPA (the M&K Respondents). *John Briner, Esq.*, Admin. Proc. Rulings Release No. 2535, 2015 SEC LEXIS 1381. On April 17, 2015, I stayed the proceeding as to Respondents De Joya Griffith, LLC; Arthur De Joya, CPA; Jason Griffith, CPA; Chris Whetman, CPA; and Phillip Zhang, CPA (the De Joya Respondents). *John Briner, Esq.*, Admin. Proc. Rulings Release No. 2556, 2015 SEC LEXIS 1429. On May 11, 2015, I extended the stay as to Chris Whetman. *John Briner, Esq.*, Admin. Proc. Rulings Release No. 2656A, 2015 SEC LEXIS 1823. Finally, on June 11, 2015, I stayed the proceeding as to Respondent John Briner, Esq. *John Briner, Esq.*, Admin. Proc. Rulings Release No. 2803, 2015 SEC LEXIS 2346.

On July 8, 2015, I received a status report from the Division of Enforcement informing me that after it submitted the signed settlement offers of the De Joya Respondents and the M&K Respondents to the Commission, issues arose concerning certain settlement terms of De Joya Griffith, LLC. The Division expects that those issues will be resolved shortly. The Division requests that I extend the deadline for submitting Mr. Briner's settlement offer to the Commission so that the Commission can consider all of the offers in this proceeding together.

For good cause shown, it is ORDERED that the stay as to Mr. Briner is extended, and the Division shall submit Mr. Briner's settlement offer to the Commission by July 31, 2015.

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James E. Grimes  
Administrative Law Judge