

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

Administrative Proceedings Rulings  
Release No. 5538 / January 26, 2018

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 Ratifying Prior Actions**

The Securities and Exchange Commission remanded this case and directed me to take certain actions.<sup>1</sup> Consistent with the Commission's remand order, I gave the parties "until January 5, 2018 to submit any *new* evidence [they] deem relevant to [my] reexamination of the record."<sup>2</sup> The Division of Enforcement filed a letter asking me to ratify all decisions issued

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<sup>1</sup> The Commission instructed me to reconsider the record and all prior actions by an administrative law judge, allow the parties to submit any new, relevant evidence, and issue an order ratifying or revising all prior actions. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724, at \*2-3 (Nov. 30, 2017).

<sup>2</sup> *John Briner*, Admin. Proc. Rulings Release No. 5293, 2017 SEC LEXIS 3896, at \*2 (ALJ Dec. 6, 2017) (quoting *Pending Admin. Proc.*, 2017 SEC LEXIS 3724, at \*3).

in this case. Respondent Diane Dalmy did not respond to my order or the Division's letter.<sup>3</sup>

I have reconsidered the record in this proceeding. Based on that reconsideration, I RATIFY all prior actions taken by an administrative law judge in this proceeding, including the initial decision issued on September 18, 2015.<sup>4</sup> I decline to revise any prior action. The process contemplated by the Commission's remand order is complete.

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James E. Grimes  
Administrative Law Judge

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<sup>3</sup> Dalmy is the only respondent remaining in this proceeding. *See id.* at \*1 n.1.

<sup>4</sup> *John Briner*, Initial Decision Release No. 886, 2015 SEC LEXIS 3866.