

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2230/January 20, 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 SCHEDULING  
HEARING AND  
DESIGNATING  
PRESIDING JUDGE

The Securities and Exchange Commission (Commission) has ordered, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice, that the Administrative Law Judge assigned to this proceeding shall issue an initial decision no later than 300 days from service of the Order Instituting Proceedings. See 17 C.F.R. § 201.360(a)(2).

IT IS ORDERED that the hearing in this matter commence at 9:30 a.m., Monday, February 9, 2015, in the Commission Headquarters Offices, Hearing Room 2, 100 F Street, N.E., Washington, D.C. 20549.

IT IS FURTHER ORDERED that Administrative Law Judge James E. Grimes preside at the hearing in these proceedings and perform other and related duties in accordance with the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the parties confer and notify the presiding judge of a suggested date and time for a prehearing conference which will be conducted telephonically unless the parties prefer otherwise.

Service of all orders and rulings on parties is made by the Office of the Secretary, or other duly authorized Commission officer, pursuant to Commission Rule of Practice 141. See 17 C.F.R. § 201.141. All issuances by Administrative Law Judges and other documents of importance are posted on the Commission's web site at <http://www.sec.gov/litigation/apdocuments/ap-open-filenos-asc.xml>.

For the Commission, by its Chief Administrative Law Judge, pursuant to delegated authority.

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Brenda P. Murray  
Chief Administrative Law Judge