

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2326/February 18, 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 TO SHOW
CAUSE

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) on January 15, 2015. A telephonic prehearing conference was held on February 10, 2015, at which the Division of Enforcement confirmed that Respondent John Briner, Esq. was served by January 21, 2015. Mr. Briner's Answer was therefore due by February 13, 2015. *See* OIP at 28; 17 C.F.R. §§ 201.160, .220(b). Mr. Briner did not attend the prehearing conference and has not filed an Answer.

Accordingly, it is ORDERED that on or before March 2, 2015, Respondent John Briner, Esq. shall SHOW CAUSE why this proceeding should not be determined against him for failing to file an Answer, attend the prehearing conference, or otherwise defend this proceeding. *See* OIP at 28-29; 17 C.F.R. §§ 201.155(a), .220(f), .221(f).

James E. Grimes
Administrative Law Judge