

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2467/March 26, 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

NOTICE OF HEARING
LOCATION

The hearing in this proceeding will begin at 9:00 a.m. MDT, on Tuesday, May 26, 2015, in Courtroom Two of the Byron White U.S. Courthouse, 1823 Stout Street, Denver, Colorado, 80257.

James E. Grimes
Administrative Law Judge