

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2532/April 10, 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

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) on January 15, 2015. Evidence submitted by the Division of Enforcement and Respondent John Briner, Esq. reflects Mr. Briner was served with the OIP on January 20, 2015, in accordance with Rule 141(a)(2)(iv), 17 C.F.R. § 201.141(a)(2)(iv). Based on what Mr. Briner states was his understanding, he mistakenly thought he was not served until February 25, 2015, and was not obligated to file an Answer until after that date. Mr. Briner has now filed an Answer to the OIP.

In light of Mr. Briner's explanation, which I accept for purposes of this Order, and the fact that he has now filed an Answer, the Order to Show Cause issued on February 18, 2015, is DISCHARGED. *See John Briner, Esq.*, Admin Proc. Rulings Release No. 2326, 2015 SEC LEXIS 576. I caution Mr. Briner, however, that any future failure to comply with the Rules of Practice or the scheduling order I entered on February 18, 2015, may result in the entry of a default. *See 17 C.F.R. § 201.155(a); John Briner, Esq.*, Admin. Proc. Rulings Release No. 2324, 2015 SEC LEXIS 575 (Feb. 18, 2015).

Mr. Briner is informed that the parties and the Division have agreed to serve each other and my Office by e-mail. Within seven days, Mr. Briner shall inform my Office and the other parties whether he will accept service by e-mail. Service by e-mail does not obviate the need to file paper copies of all pleadings with the Office of the Secretary. *See 17 C.F.R. § 201.151.* In the event Mr. Briner agrees to accept service by e-mail, he is informed that he may expect to receive future orders by e-mail, as well as by the Office of the Secretary by regular mail.

SO ORDERED.

James E. Grimes
Administrative Law Judge