

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2602/April 29, 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

REVISED NOTICE OF
HEARING LOCATION

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings on January 15, 2015. A hearing is currently scheduled to begin on May 27, 2015, in Denver, Colorado.

On April 28, 2015, the Division of Enforcement notified this Office that the assigned Courtroom Two of the Byron White U.S. Courthouse, 1823 Stout Street, Denver, Colorado, will not support electronic equipment for trial presentation. The Division advised that Courtroom 702 in the Alfred A. Arraj Courthouse is equipped with the appropriate electronic presentation capabilities and is available as an alternative.

To accommodate the parties, the hearing scheduled to begin on May 27, 2015, will now be held at Courtroom 702 of the Alfred A. Arraj Courthouse, 901 19th Street, Denver, Colorado, 80294.

James E. Grimes
Administrative Law Judge