

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2738/May 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

POST-HEARING
ORDER

The hearing in this administrative proceeding was held on May 27, 2015, attended by the Division of Enforcement and Respondent Diane Dalmy, Esq. At the conclusion of the hearing, I issued instructions to the parties. This Order memorializes and supplements those instructions:

1. The parties should provide my Office with electronic copies of all admitted exhibits at their earliest convenience.
2. Each party must file a list of admitted exhibits and exhibits offered but not admitted by June 26, 2015. This exhibit list should be in MS Excel or Word format and specify the exhibit number; description of the exhibit; Bates-stamp numbers, if any; and page(s) in the hearing transcript in which the exhibit was offered and admitted, if applicable.
3. The parties are responsible for filing copies of their respective exhibits, both admitted and offered but not admitted, in hardcopy with the Commission's Office of the Secretary, and must do so by June 26, 2015. *See* 17 C.F.R. §§ 201.350, .351.
4. The parties may file simultaneous opening post-hearing briefs by June 26, 2015. Opening post-hearing briefs shall not exceed 14,000 words. A motion for leave to exceed the word limit must be filed by June 19, 2015. Any responsive post-hearing briefs are due by July 10, 2015, and shall not exceed 7,000 words.
5. The parties may file proposed findings of fact and conclusions of law, consistent with 17 C.F.R. § 201.340, at the time opening post-hearing briefs are filed. Proposed findings of fact shall be numbered and must be supported by citations to specific portions of the record. Each citation shall be accompanied by a quotation of the language that supports the proposed

finding. Proposed conclusions of law shall be numbered and must be supported by citation to legal authority. Each citation shall be accompanied by a quotation of the language from the legal authority that supports the proposed conclusion. Argument in proposed findings and conclusions is not permitted. I will strike findings or conclusions that contain argument.

James E. Grimes
Administrative Law Judge