

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2249/January 23, 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 POSTPONING
HEARING AND
SCHEDULING
PREHEARING
CONFERENCE

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) on January 15, 2015. The OIP alleges a variety of violations and directs me to issue an initial decision within 300 days after service of the OIP. A hearing is currently scheduled for February 9, 2015.

In view of the foregoing, I ORDER the following:

1. The hearing scheduled to begin on February 9, 2015, is POSTPONED and a telephonic prehearing conference shall be held on February 10, 2015, at 2:00 p.m. EST.
2. Prior to the prehearing conference, the parties shall confer and discuss the most convenient location for the hearing in this matter. The parties shall also discuss the prehearing schedule, bearing in mind that the hearing in this matter will likely begin on or about June 1, 2015.
3. In advance of the prehearing conference, the parties shall:
 - a) notify this Office of the results of their discussion;
 - b) notify this Office if any Respondent wishes to stand on his or her right, under 15 U.S.C. §§ 77h-1, 78u-3, to begin the hearing within sixty days of service of the OIP; and
 - c) designate the person who will speak on behalf of each Respondent during the prehearing conference.

4. The Division of Enforcement shall promptly notify this Office when each Respondent is served with the OIP.

James E. Grimes
Administrative Law Judge