

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2535/April 13, 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

STAY ORDER AS TO
FOUR RESPONDENTS

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings on January 15, 2015. The hearing is scheduled to begin on May 26, 2015.

On April 10, 2015, this Office received a joint motion to stay this proceeding as to Respondents M&K CPAs, PLLC; Matt Manis, CPA; Jon Ridenour, CPA; and Ben Ortego, CPA (the Settling Respondents). The joint motion represents that counsel for the Division of Enforcement and the Settling Respondents have reached agreements in principle on all major terms.

For good cause shown, it is ORDERED that the joint motion is GRANTED. The proceeding is STAYED *only* as to the Settling Respondents, subject to compliance with Rule of Practice 161(c)(2), 17 C.F.R. § 201.161(c)(2). The proceeding is not stayed as to the remaining Respondents, to whom the existing procedural and scheduling orders continue to apply.

James E. Grimes
Administrative Law Judge