

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2556/April 17, 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  
FIVE 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 17, 2015, this Office received a joint motion to stay this proceeding as to Respondents De Joya Griffith, LLC; Arthur De Joya, CPA; Jason Griffith, CPA; Chris Whetman, CPA; and Phillip Zhang, 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 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, John Briner, Esq. and Diane Dalmy, Esq., to whom the existing procedural and scheduling orders continue to apply.

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James E. Grimes  
Administrative Law Judge