

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2577/April 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 ON MOTIONS  
FOR CHANGES TO  
PROCEDURAL  
SCHEDULE

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 26, 2015, in Denver, Colorado.

On April 22, 2015, this Office received a joint motion from the Division of Enforcement and Respondent Diane Dalmy, Esq., and an unopposed motion from Ms. Dalmy seeking changes to the procedural schedule in this proceeding. The joint motion requests that the first day of the hearing be moved from May 26 to May 27, 2015, and represents that Respondent John Briner, Esq. has no objection to this request. Ms. Dalmy's unopposed motion asks that the deadlines for the parties to exchange exhibits and file witness and exhibit lists, and to file their objections to exhibits and witnesses, be extended by one week, a request to which Mr. Briner and the Division do not object.

The joint motion and unopposed motion are GRANTED, and it is ORDERED that the hearing in this matter will begin on May 27, 2015 and continue through June 5, 2015, resuming if necessary on June 29, 2015. It is FURTHER ORDERED that the deadline for the parties to file witness and exhibit lists and exchange copies of exhibits is extended to May 4, 2015, and the deadline for the parties to file objections to exhibits and witnesses is extended to May 11, 2015. All other procedural deadlines set forth in my order of February 18, 2015, remain unchanged. *See John Briner, Esq.*, Admin. Proc. Rulings Release No. 2324, 2015 SEC LEXIS 575.

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James E. Grimes  
Administrative Law Judge