

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2643/May 7, 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 SCHEDULING
PREHEARING
CONFERENCE

A final telephonic prehearing conference shall be held on Tuesday, May 19, 2015, at 3:00 p.m. EDT. The Division of Enforcement shall circulate to the parties and to this Office, at alj@sec.gov, a dial-in number for the conference.

James E. Grimes
Administrative Law Judge