

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2656A/May 11, 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

CORRECTED ORDER
EXTENDING STAY AS
TO CHRIS WHETMAN,
CPA

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 27, 2015.

Today, the Division of Enforcement notified this Office that this morning it received the signed Offer of Settlement from Respondent Chris Whetman, CPA, one business day past the deadline under Commission Rule of Practice 161(c)(2)(i)(A), 17 C.F.R. § 201.161(c)(2)(i)(A); *see John Briner, Esq.*, Admin. Proc. Rulings Release No. 2556, 2015 SEC LEXIS 1429 (Apr. 17, 2015). According to Rule 161(c)(2)(ii), upon notification to the presiding administrative law judge that the deadlines described in Rule 161(c)(2)(i) have not been met, a stay entered under Rule 161(c)(2)(i) shall automatically lapse and the proceeding will continue. 17 C.F.R. § 201.161(c)(2)(ii).

In light of the fact that the Division has received Mr. Whetman's signed Offer of Settlement, I EXTEND the stay as to Chris Whetman, CPA, subject to continued compliance with Rule 161(c)(2), 17 C.F.R. § 201.161(c)(2).

James E. Grimes
Administrative Law Judge