

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2803/June 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

STAY ORDER AS TO  
JOHN BRINER, ESQ.

The Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings on January 15, 2015. The hearing was held on May 27, 2015.

Today this Office received a joint motion to stay this proceeding as to Respondent John Briner, Esq. The joint motion represents that counsel for the Division of Enforcement and Mr. Briner have reached an agreement in principle on all major terms.

Consistent with Rule of Practice 161(c)(2), 17 C.F.R § 201.161(c)(2), it is ORDERED that the joint motion is GRANTED. The proceeding is STAYED as to Mr. Briner, subject to compliance with the deadlines set forth in Rule 161(c)(2).

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James E. Grimes  
Administrative Law Judge