

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

Administrative Proceedings Rulings
Release No. 5989 / September 18, 2018

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**

Reassignment Order

This proceeding instituted by the Securities and Exchange Commission on January 15, 2015, was assigned to me on September 12, 2018, for a new hearing. *See Pending Admin. Proc.*, Securities Act of 1933 Release No. 10536, 2018 SEC LEXIS 2058 (Aug. 22, 2018); *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (ALJ Sept. 12, 2018). Diane Dalmy, Esq., is the only remaining respondent.¹

¹ *John Briner, Esq.*, Securities Act Release Nos. 9916, 2015 SEC LEXIS 3837 (Sept. 18, 2015) (order making findings as to John Briner, Esq.); 9917, 2015 SEC LEXIS 3856 (Sept. 18, 2015) (findings as to De Joya Griffith, LLC, Arthur De Joya, CPA, Jason Griffith, CPA, and Philip Zhang, CPA); 9918, 2015 SEC LEXIS 3857 (Sept. 18, 2015) (findings as to M&K CPAS, PLLC, Matt Manis, CPA, and John Ridenour, CPA); 9919, 2015 SEC LEXIS 3858

(continued...)

I recently discovered that in 2016, I issued an initial decision in a separate proceeding, A.P. File No. 3-17020, disqualifying Dalmy from appearing or practicing before the Commission pursuant to Rule 102(e)(3)(iii) of the Commission's Rules of Practice, because she had been found liable for selling unregistered securities in violation of Section 5 of the Securities Act. *See Diane D. Dalmy, Esq.*, Initial Decision Release No. 1042, 2016 SEC LEXIS 2634 (ALJ July 29, 2016).

Given that this proceeding has facts related to the proceeding involving Dalmy that I decided, it seems prudent to assign the proceeding to an administrative law judge who has not participated in the matter. Accordingly, I ORDER that Judge Cameron Elliot preside at the hearing in this proceeding and perform other and related duties in accordance with the Commission's Rules of Practice.

Brenda P. Murray
Chief Administrative Law Judge

(Sept. 18, 2015) (findings as to Ben Ortego, CPA); 9921, 2015 WL 5472562 (Sept. 18, 2015) (dismissing Chris Whetman, CPA, from the proceeding).