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

Administrative Proceedings Rulings
Release No. 6064 / September 21, 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

Order Following Reassignment

        This proceeding was assigned to me following the Securities and Exchange Commission's order dated August 22, 2018, which remanded this matter for further proceedings. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10536, 2018 SEC LEXIS 2058, at *2-3; *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5989, 2018 SEC LEXIS 2407 (ALJ Sept. 18, 2018).

        I direct the parties to submit proposals for the conduct of further proceedings by October 11, 2018.[1] The parties should confer and, if possible,

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[1]   Diane Dalmy, Esq., is the sole remaining Respondent. All other Respondents settled or were dismissed from the proceeding. The parties should note that although the order instituting proceedings was issued in January 2015, the Commission directed that this proceeding will be governed

submit a joint proposal that reflects any agreement regarding service of the order instituting proceedings and addresses the numbered items referenced in 17 C.F.R. § 201.221(c). Any proposal, joint or otherwise, should also include the parties' availability between October 15 and October 26, 2018, for a telephonic prehearing conference. Dalmy should further state whether she intends to file a new answer, amend her answer, or rely on the answer currently in the record. The parties are advised that I have not yet reviewed the prior record.

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Cameron Elliot
Administrative Law Judge

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by the Commission's Rules of Practice as amended on July 13, 2016. *Pending Admin. Proc*, 2018 SEC LEXIS 2058, at *4-5.