

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

Administrative Proceedings Rulings
Release No. 6162 / October 11, 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 Granting Extension

The Division of Enforcement requests a sixty-day extension to confer with the only remaining Respondent, Diane Dalmy, Esq., and submit a proposal for the conduct of further proceedings. The Division states that it needs additional time to consider the appropriate course of action as to Dalmy because she is currently incarcerated and has had other sanctions imposed against her. The Division represents that Dalmy agrees to the postponement.

Good cause having been shown, I GRANT a sixty-day extension. 17 C.F.R. § 201.161(a). The Division and Dalmy should submit joint or separate proposals for the conduct of further proceedings and suggest dates for a prehearing conference by December 10, 2018.

Cameron Elliot
Administrative Law Judge