

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

Administrative Proceedings Rulings
Release No. 6391 / December 10, 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
Second Extension**

On December 7, 2018, the Division of Enforcement requested a further extension until December 24, 2018, 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 two more weeks to consider the appropriate course of action as to Dalmy because of her prison sentence and the other sanctions already imposed on her. It further states that it was unable to confer with Dalmy about this extension request because of her incarceration.

Good cause having been shown, I GRANT an extension until December 24 for the parties to submit joint or separate proposals and suggest dates for a prehearing conference. 17 C.F.R. § 201.161(a).

Cameron Elliot
Administrative Law Judge