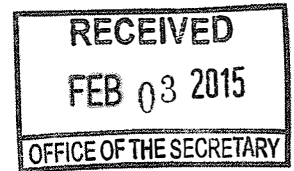




UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

New York Regional Office
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DIVISION OF
ENFORCEMENT

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February 2, 2015

BY EMAIL/UPS

The Honorable James E. Grimes
Administrative Law Judge
U.S. Securities and Exchange Commission
100 F Street, NE
Mail Stop 1090
Washington, DC 20549

Re: *Matter of John Briner, et al.*, File No. 3-16339

Dear Judge Grimes:

Pursuant to the *Order Postponing Hearing and Scheduling Prehearing Conference* dated January 23, 2015 (the "Order"), the parties – with the exception of Respondent John Briner – participated in a telephonic meet-and-confer on January 29, 2015, to discuss the issues listed in the Order. The results of that discussion are below.

1. The parties agree that Denver, Colorado is the most convenient location for the hearing. (Certain Respondents are considering a motion to sever; if such a motion is filed and granted, then those Respondents may seek a different location.)
2. The parties request that the hearing begin on Monday June 29, 2015. Although the Order states that "the hearing in this matter will likely begin on or about June 1, 2015," some Respondents had conflicts with dates earlier in June. We propose the following schedule for prehearing submissions:
 - a. February 13, 2015 – Deadline for Respondents to serve and file Answers.
 - b. June 8, 2015 – The parties shall exchange and file (and provide the Court with) witness lists, exhibit lists, and expert reports, and shall exchange (but not file) pre-marked exhibits.
 - c. June 15, 2015 – The parties shall file prehearing briefs, any motions *in limine*, and any objections to exhibits and witnesses.
 - d. June 22, 2015 – The parties shall file any written stipulations and participate in a final telephonic prehearing conference.

3. No Respondent wishes to stand on his or her right to begin the hearing within sixty days of service of the OIP.
4. The following persons will speak on behalf of each Respondent at the prehearing conference:
 - a. Howard Rosenberg (for Diane Dalmy);
 - b. Sean Prosser (for De Joya Griffith, LLC, Arthur de Joya, Jason Griffith, Chris Whetman and Philip Zhang);
 - c. John Courtade (for M&K CPAs, LLC, Matt Manis, Jon Ridenour);
 - d. Joan E. McKown (for Ben Ortego); and
 - e. Counsel to be determined, *see* letter from Jason Sunshine to Judge Grimes dated January 30, 2015 (for John Briner).

Respectfully submitted,

/s
David Stoelting

cc: All Respondents (by email)