

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9916 / September 18, 2015

SECURITIES EXCHANGE ACT OF 1934
Release No. 75946 / September 18, 2015

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,**

Respondents.

**ORDER MAKING FINDINGS AND
IMPOSING REMEDIAL SANCTIONS AND A
CEASE-AND-DESIST ORDER PURSUANT
TO SECTION 8A OF THE SECURITIES ACT
OF 1933 AND SECTION 15(b)(6) OF THE
SECURITIES EXCHANGE ACT OF 1934
AND INSTITUTING PUBLIC
ADMINISTRATIVE PROCEEDINGS, AND
IMPOSING SANCTIONS, PURSUANT TO
RULE 102(e) OF THE COMMISSION'S
RULES OF PRACTICE, AS TO JOHN
BRINER, ESQ.**

I.

On January 15, 2015, the Securities and Exchange Commission ("Commission") deeming it appropriate and in the public interest, instituted public administrative and cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 ("Securities Act") and Section 15(b)(6) of the Securities Exchange Act of 1934 ("Exchange Act") against John Briner, Esq. ("Briner" or "Respondent"). On May 20, 2015, the administrative law judge presiding over this proceeding determined that Briner is in default for failing to defend the proceeding. Further, the Commission deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against Briner pursuant to Rule 102(e)(3)(i)(B) of the Commission's

II.

Respondent has submitted an Offer of Settlement (the “Offer”), which the Commission has determined to accept. Respondent admits the Commission’s jurisdiction over him and the subject matter of these proceedings, and consents to the entry of this Order Making Findings and Imposing Remedial Sanctions and a Cease-and-Desist Order Pursuant to Section 8A of the Securities Act of 1933 and Section 15(b)(6) of the Securities Exchange Act of 1934 and Instituting Public Administrative Proceedings, and Imposing Sanctions, Pursuant to Rule 102(e) of the Commission’s Rules of Practice, as to John Briner, Esq. (the “Order”), as set forth below.

III.

On the basis of this Order and Respondent’s Offer, the Commission finds that:

A. RESPONDENT

1. **Briner**, 38, is an attorney and a Canadian citizen who resides in Vancouver, British Columbia. Briner’s law firm was MetroWest Law Corporation (“MetroWest”). Briner created twenty issuers (identified below) and caused each of them to file Form S-1 registration statements for the sale of stock to the public. Briner also controlled Jervis Explorations Inc. (“Jervis”), a British Columbia corporation. In 2010, to resolve a prior unrelated Commission action against him alleging a pump-and-dump and market manipulation scheme, Briner consented to the entry of a federal court judgment that enjoined him from violating the antifraud and securities registration provisions of the federal securities laws; barred him for five years from participating in penny stock offerings; and ordered him to disgorge ill-gotten gains of \$52,488.32 plus prejudgment interest and pay a civil penalty of \$25,000. SEC v. Golden Apple Oil and Gas, Inc., et al., 09-Civ-7580 (S.D.N.Y.) (HB). The Commission subsequently suspended Briner from appearing or practicing before it as an attorney, with a right to apply for reinstatement after five years. John Briner, Exchange Act Release No. 63371, 2010 WL 4783445 (Nov. 24, 2010).

B. OTHER RELEVANT ENTITIES

2. **Jervis** is a British Columbia corporation whose sole director is Briner. Jervis purportedly sold certain British Columbia mineral claims to each of the issuers.

3. **De Joya Griffith, LLC** (“De Joya”) is a registered public accounting firm based in Henderson, Nevada. De Joya issued audit reports for nine of the twenty issuers.

¹ Rule 102(e)(3)(i)(B) provides, in pertinent part, that:

The Commission . . . may . . . temporarily suspend from appearing or practicing before it any attorney . . . who has been by name: . . . found by the Commission in any administrative proceeding to which he or she is a party to have violated (unless the violation was found not to have been willful) or aided and abetted the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

4. **M&K CPAS, PLLC** (“M&K”) is a registered public accounting firm based in Houston, Texas. M&K issued audit reports for eleven of the twenty issuers.
5. **La Paz Mining Corp.** (“La Paz”) is a Nevada corporation organized in November 2011. Its Form S-1 states that it has its principal offices in Peoria, Arizona.
6. **Tuba City Gold Corp.** (“Tuba City”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Dundas, Ontario, Canada.
7. **Braxton Resources Inc.** (“Braxton”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Peoria, Arizona.
8. **Clearpoint Resources Inc.** (“Clearpoint”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Peoria, Arizona.
9. **Gold Camp Explorations Inc.** (“Goldcamp”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in St. Alberta, Alberta, Canada.
10. **Gaspard Mining Inc.** (“Gaspard”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Ocala, Florida.
11. **Coronation Mining Corp.** (“Coronation”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Ocala, Florida.
12. **Jewel Explorations Inc.** (“Jewel”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Winnipeg, Manitoba, Canada.
13. **Canyon Minerals Inc.** (“Canyon”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Salt Lake City, Utah.
14. **Stone Boat Mining Corp.** (“Stone Boat”) is a Nevada corporation organized in September 2011. Its Form S-1 states that it has its principal offices in Chihuahua, Mexico.
15. **Goldstream Mining Inc.** (“Goldstream”) is a Nevada corporation organized in November 2011. Its Form S-1 states that it has its principal offices in Ocala, Florida.
16. **Chum Mining Group Inc.** (“Chum”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Edmonton, Alberta, Canada.
17. **Eclipse Resources Inc.** (“Eclipse”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Winnipeg, Manitoba, Canada.
18. **PRWC Energy Inc.** (“PRWC”) is a Nevada corporation organized in May 2012. Its Form S-1 states that it has its principal offices in Salt Lake City, Utah.
19. **Kingman River Resources** (“Kingman”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Dundas, Ontario, Canada.

20. **Bonanza Resources Corp.** (“Bonanza”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Edmonton, Alberta, Canada.

21. **CBL Resources Inc.** (“CBL”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Panama City, Panama.

22. **Lost Hills Mining Inc.** (“Lost Hills”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Panama City, Panama.

23. **Yuma Resources Inc.** (“Yuma”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in St. Albert, Alberta, Canada.

24. **Seaview Resources Inc.** (“Seaview”) is a Nevada corporation organized in June 2012. Its Form S-1 states that it has its principal offices in Sterrett, Alabama.

25. The issuers identified in paragraphs 5 through 24 (collectively, the “Issuers”) filed Form S-1 registration statements, and in some instances amendments to those registration statements, for intended public offerings of securities qualifying as penny stock, on the dates, and in the amounts, listed in the chart under Appendix A (the “Forms S-1”). In June and July 2013, after receiving investigative subpoenas, eighteen of the Issuers sought to withdraw their Forms S-1 on the grounds that the Issuer had “determined not to pursue” the proposed initial public offering. The withdrawals were not granted, although the registration statements never became effective. On March 20, 2014, an Administrative Law Judge issued stop orders suspending the effectiveness of these registration statements. La Paz Mining Inc., et al., Init. Dec. Rel. No. 580, 2014 WL 1116694 (Mar. 20, 2014). The stop orders became final on May 2, 2014. La Paz Mining Inc., et al., Sec. Act Rel. 9582, 2014 WL 1802275 (May 2, 2014).

C. **BRINER’ CONDUCT**

Briner Acquired Mineral Claims Through Jervis

26. In 2011, Briner became the sole director of a British Columbia shelf company and changed its name from 0827796 BC Ltd. to Jervis. Between September 2011 and May 2013, Jervis acquired 68 mineral claims (which are rights to extract resources from identified land tracts) located in British Columbia. These mineral claims, as with all British Columbia mineral claim transactions, were acquired online through the British Columbia Ministry of Energy and Mines (the “Ministry”).

Briner Recruited Clients and Acquaintances to Serve as Officers

27. Around the time Briner caused Jervis to acquire the mineral claims, he recruited current and former law clients and acquaintances to serve as officers for the Issuers. The individuals recruited had little to no actual mining experience. Briner explained to his recruits that he needed people to serve as officers and directors for companies that he planned to take public. Briner presented an agreement stating, among other things, that the “term of [the] engagement shall be until the Company receives a trading symbol from FINRA for quotation on the [over the

counter bulletin board (“OTCBB”)], at which time the [officer] and the Company shall be free to re-negotiate the terms of the engagement.” Briner explained that when the companies obtained ticker symbols, he planned to bring in additional management, and the officer would have the option of staying on as a director.

28. Briner offered to pay the officers an initial “consulting” fee between \$2,000 and \$3,000 for each Issuer with the promise of another \$7,000 to \$8,000 per company when the Issuer obtained an OTCBB ticker symbol. Briner then sought the officers’ signatures on the documents necessary to create the Issuers. These documents included, among other things, forms for incorporating the Issuers, articles of incorporation, bylaws, the officers’ engagement agreements, and board minutes.

29. Briner recruited ten individuals to serve as officers. For each Issuer, Briner presented the relevant individual with decisions he had already made on behalf of the Issuer and a pre-packaged set of documents. Briner had already determined, among other things, the mineral claims the Issuer would purchase, the stock that would be purchased, and the accounting and legal professionals the Issuers would hire. The officers simply signed the documents Briner provided and sent them back to Briner. Briner (through a check drawn on a MetroWest bank account or a wire) then paid the officers the promised initial consulting fee.

Briner Caused Each Issuer to Engage in Two Material Transactions

30. Briner caused each Issuer to engage in two material transactions—the officer’s purchase of Issuer stock and the Issuer’s purchase of mineral claims from Jervis.

31. The Stock Purchase Transactions: The terms of the stock purchase transactions described in the Forms S-1 were the same for each Issuer. Each officer allegedly paid \$30,000 in cash for Issuer stock. Briner supplied and the officers executed a stock purchase agreement and a “Treasury and Reservation Order” reflecting the issuance and purchase of the stock.

32. The stock purchase agreements, which are nearly identical for each Issuer, state, among other things, that the officer (identified by name) “is purchasing the Shares as principal for investment purposes only” and that “\$30,000 [is] due and payable upon signing of this subscription . . . and shares shall be issued on a pro rata basis as payment is received.”

33. In fact, none of the officers purchased any Issuer stock. None of the officers paid \$30,000—or any funds—to the Issuers for any reason. The officers also did not borrow funds to pay for the stock.

34. The Mineral Claim Purchases: Briner used the Issuers’ purported mineral claim purchases to justify the Issuers’ business purpose to avoid them being deemed “blank check” companies and, therefore, subject to the requirements of Rule 419 of the Securities Act, 17 C.F.R. § 230.419.

35. Briner caused Jervis and each of the Issuers to enter into an asset purchase agreement. The asset purchase agreements appear to reflect the Issuers’ purchases of British Columbia mineral claims for between \$7,500 and \$8,500 from Jervis, and state that Jervis “delivers to the Purchaser, on execution hereof, all of the Claims unconditionally and free and clear of all

liens, charges, or encumbrances.”

36. None of the Issuers ever acquired any mineral claims from Jervis or any other entity or individual. According to the Ministry, each of the mineral claims purportedly purchased continued to remain in Jervis’s name.

Briner Caused the Issuers to Engage Professionals to Support the Filing of the Issuers’ Form S-1 Registration Statements

37. Briner caused the Issuers to engage M&K and De Joya to audit the financial statements used in the Issuers’ Forms S-1. De Joya provided reports for nine of the Issuers (identified in ¶¶ 5-13, above) and M&K provided audit reports for the other eleven (identified in ¶¶ 14-24, above).

38. Briner told De Joya and M&K that the Issuers intended to file Form S-1 registration statements and that the accounting for each of the Issuers had been outsourced to him. Briner also informed De Joya and M&K that he maintained all of the Issuers’ purported funds “in trust” in an account he controlled (the “Master Trust Account”). Briner and his assistant were the exclusive contacts between De Joya and M&K and the Issuers. They created the Issuers’ financial statements, provided De Joya and M&K with all of the supporting evidence for the audits, and responded to nearly all of De Joya’s and M&K’s questions about the Issuers.

39. Additionally, Briner caused the Issuers to hire Diane Dalmy (“Dalmy”), an attorney, to provide opinion letters in support of eighteen of the Issuers’ registration statements. Dalmy provided opinion letters for these eighteen Issuers (all except La Paz and Goldstream).

The Issuers Filed Form S-1 Registration Statements Containing Material Misrepresentations and Omissions

40. Between July 19, 2012 and January 31, 2013, Briner caused the Issuers to file with the Commission nearly identical Form S-1 registration statements for their officers’ public sale of stock that contained material misstatements and omissions. Briner caused these misstatements and omissions, described below, to be included in the Issuers’ registration statements and knew, or recklessly disregarded, at the time the Issuers’ registration statements were filed that these statements were false or misleading. Briner received \$20,000 for his efforts on behalf of the Issuers, including efforts relating to the filing of the Forms S-1.

41. The registration statements were publicly available and each indicated that the Issuers were engaged in the exploration for gold and other minerals, but were currently in an exploration stage, were without known reserves, and had not yet begun actual mining. They each stated that the Issuers’ mineral claims and business plans were obtained from Jervis. None of the registration statements disclosed any related party transactions or Briner’s control over the Issuers.

42. First, the registration statements state that management for each Issuer consists of a single officer who “control[s]” and “solely govern[s]” the Issuer. All of the registration statements also state that other than management agreements between the Issuers and their officers, “there are no, and have not been since inception, any other material agreements or proposed transactions, whether direct or indirect, with . . . any promoters.” None of the officers controlled the Issuers—

Briner did. Nor do any of the registration statements disclose in any way, directly or indirectly, Briner's role as a promoter and de facto control person of the Issuers.

43. Second, the registration statements state that the Issuers purchased their mineral claims from Jervis and that the Issuers "own[] 100% of the rights to the property." In fact, the mineral claims at issue were never transferred from Jervis to any of the Issuers.

44. Third, the registration statements each state that the Issuer's sole officer capitalized the Issuer via a purchase of Issuer stock for \$30,000 in cash. None of the officers, however, paid the Issuers for stock.

45. Finally, each of the Issuers state that, as defined in the securities laws, it "[is] not a 'blank check company,' as [it] do[es] not intend to participate in a reverse acquisition or merger transaction." The Issuers were "blank check" companies as they each intended to engage in a business combination, such as a reverse merger.

D. BRINER VIOLATED SECTION 17(a) OF THE SECURITIES ACT

46. Based on the foregoing, the Commission finds that Respondent willfully violated Sections 17(a)(1), (2), and (3) of the Securities Act.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in Respondent's Offer.

Accordingly, pursuant to Section 8A of the Securities Act, Section 15(b)(6) of the Exchange Act, and Rule 102(e)(3)(i)(B) of the Commission's Rules of Practice, it is hereby ORDERED that:

A. Respondent Briner cease and desist from committing or causing any violations and any future violations of Section 17(a) of the Securities Act;

B. Respondent Briner be, and hereby is:

(1) prohibited from acting as an officer or director of any issuer that has a class of securities registered pursuant to section 12 of the Exchange Act, or that is required to file reports pursuant to 15(d) of that Act; and

(2) barred from participating in any offering of a penny stock, including: acting as a promoter, finder, consultant, agent or other person who engages in activities with a broker, dealer or issuer for purposes of the issuance or trading in any penny stock, or inducing or attempting to induce the purchase or sale of any penny stock.

C. Respondent Briner is suspended from appearing and practicing before the Commission as an attorney.

D. Respondent Briner shall pay disgorgement of \$20,000.00 and prejudgment interest of \$1,820.94, and a civil penalty of \$50,000.00, for a total of \$71,820.94, to the Securities and Exchange Commission for transfer to the general fund of the United States Treasury, subject to Exchange Act Section 21F(g)(3). Payment shall be made in the following installments: (1) \$17,955.23, within 90 days of the entry of the Order, (2) \$17,955.23, within 180 days of the entry of the Order, (3) \$17,955.23, within 270 days of the entry of the Order, and (4) \$17,955.25, within 360 days of the entry of the Order. If any payment is not made by the date the payment is required by the Order, the entire outstanding balance of disgorgement, prejudgment interest, and civil penalties, plus any additional interest accrued pursuant to SEC Rule of Practice 600 or pursuant to 31 U.S.C. § 3717, shall be due and payable immediately at the discretion of the staff of the Commission, without further application.

E. Payment of disgorgement and civil penalties as described in Section IV.D. herein must be made in one of the following ways:

(1) Respondent may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request;

(2) Respondent may make direct payment from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; or

(3) Respondent may pay by certified check, bank cashier's check, or United States postal money order, made payable to the Securities and Exchange Commission and hand-delivered or mailed to:

Enterprise Services Center
Accounts Receivable Branch
HQ Bldg., Room 181, AMZ-341
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

Payments by check or money order must be accompanied by a cover letter identifying the Respondent by name in these proceedings, and the file number of these proceedings; a copy of the cover letter and check or money order must be sent to Lara Shalov Mehraban, Division of Enforcement, Securities and Exchange Commission, 200 Vesey Street, NY 10281.

F. The Division of Enforcement ("Division") may, at any time following the entry of this Order, petition the Commission to: (1) reopen this matter to consider whether Respondent provided accurate and complete financial information at the time such representations were made; and (2) seek an order directing payment of disgorgement and pre-judgment interest. No other issue shall be considered in connection with this petition other than whether the financial information provided by Respondent was fraudulent, misleading, inaccurate, or incomplete in any material respect. Respondent may not, by way of defense to any such petition: (1) contest the findings in this Order; (2) assert that payment of disgorgement and interest should not be ordered; (3) contest the amount of disgorgement and interest to be ordered; or (4) assert any defense to liability or remedy, including, but not limited to, any statute of limitations defense.

G. Amounts ordered to be paid as civil money penalties pursuant to this Order shall be treated as penalties paid to the government for all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty, Respondent agrees that in any Related Investor Action, he shall not argue that he is entitled to, nor shall he benefit by, offset or reduction of any award of compensatory damages by the amount of any part of Respondent's payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Respondent agrees that he shall, within 30 days after entry of a final order granting the Penalty Offset, notify the Commission's counsel in this action and pay the amount of the Penalty Offset to the Securities and Exchange Commission. Such a payment shall not be deemed an additional civil penalty and shall not be deemed to change the amount of the civil penalty imposed in this proceeding. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Respondent by or on behalf of one or more investors based on substantially the same facts as alleged in the Order instituted by the Commission in this proceeding.

V.

It is further Ordered that, solely for purposes of exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S. C. §523, that the findings in this Order are true and admitted by Respondent, and further, any debt for disgorgement, prejudgment interest, civil penalty or other amounts due by Respondent under this Order or any other judgment, order, consent order, decree or settlement agreement entered in connection with this proceeding, is a debt for the violation by Respondent of the federal securities laws or any regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11 U.S.C. § 523(a)(19).

By the Commission.

Brent J. Fields
Secretary

Appendix A

Issuer	Form S-1 Filing Date	Form S-1 Amendment Date	Amount of Intended Public Offering
La Paz	7/19/2012	9/25/2012	\$20,000
Tuba City	1/2/2013	-	\$12,000
Braxton	1/2/2013	-	\$24,000
Clearpoint	1/2/2013	-	\$16,000
Goldcamp	1/2/2013	-	\$10,000
Gaspard	1/25/2013	-	\$20,000
Coronation	1/25/2013	-	\$30,000
Jewel	1/25/2013	-	\$20,000
Canyon	1/25/2013	-	\$24,000
Stone Boat	1/27/2012	9/24/2012 and 10/17/2012	\$20,000
Goldstream	8/6/2012	9/24/2012 and 10/17/2012	\$15,000
Chum	11/30/2012	-	\$20,000
Eclipse	12/3/2012	-	\$18,000
PRWC	12/6/2012	-	\$20,000
Kingman	1/31/2013	-	\$14,000
Bonanza	1/31/2013	-	\$18,000
CBL	1/31/2013	-	\$10,000
Lost Hills	1/31/2013	-	\$20,000
Yuma	1/31/2013	-	\$16,000
Seaview	1/31/2013	-	\$10,000