

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9921 / September 18, 2015

SECURITIES EXCHANGE ACT OF 1934
Release No. 75951 / 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 DISMISSING
CHRIS WHETMAN, CPA
FROM PROCEEDING**

On January 15, 2015, the Securities and Exchange Commission (“Commission”) instituted the instant public administrative and cease-and-desist proceedings against, among others, Chris Whetman, CPA (“Whetman”). The proceedings are currently before an administrative law judge.

Whetman has offered to settle the charges in these proceedings and charges arising from Whetman’s conduct in connection with audits of Idle Media, Inc., conduct that was not alleged in the instant proceedings. Whetman, therefore, submitted an offer of settlement, which the Commission determined to accept, in which Whetman consented to a Commission order, captioned In the Matter of Chris Whetman, Admin. Proc. No. 3-16821, making findings of fact and imposing remedial sanctions in connection with the conduct alleged in these proceedings and the conduct relating to Idle Media, Inc.

Accordingly, IT IS ORDERED that Chris Whetman be dismissed from the instant proceedings.

By the Commission.

Brent J. Fields
Secretary