

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-16339

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In the Matter of :
JOHN BRINER, ESQ., et al. :
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**JOINT MOTION OF DIVISION OF ENFORCEMENT AND
RESPONDENTS M&K CPAs, PLLC, MATT MANIS, JON RIDENOUR,
AND BEN ORTEGO, TO STAY PROCEEDINGS AS TO M&K CPAS, PLLC,
MATT MANIS, JON RIDENOUR, AND BEN ORTEGO**

Pursuant to SEC Rule of Practice 161(c)(2), the Division of Enforcement (“Division”), and Respondents M&K CPAs, LLC, Matt Manis, Jon Ridenour, and Ben Ortego (the “Settling Respondents”) jointly move the Court for a stay of this proceeding solely as to the Division’s claims against the Settling Respondents. Counsel for the Division and the Settling Respondents have reached settlement agreements-in-principle as to all major terms, subject to Commission authorization, regarding all of the Division’s claims against the Settling Respondents. The trial in this proceeding is currently scheduled to commence on May 26, 2015 (with a number of significant pre-trial submissions due shortly), and the Division needs additional time to present the proposed settlement to the Commission for its authorization. Therefore, in the interest of judicial economy and of resolving amicably the Division’s claims against the Settling Respondents, the Division and the Settling Respondents seek a stay to afford the Division adequate time to obtain Commission authorization. The Division and the Settling Respondents, however, do not presently seek a stay of these proceedings as to the remaining respondents: John

Briner, Diane Dalmy, De Joya Griffith, LLC, Arthur De Joya, Jason Griffith, Chris Whetman, and Philip Zhang.

For the foregoing reasons, the Division and the Settling Respondents respectfully request that the Court stay these proceedings as to the Settling Respondents.

Dated: April 10, 2015



Jack Kaufman, Esq.
Attorney for the Division of Enforcement
Securities and Exchange Commission
New York Regional Office
3 World Financial Center, Suite 400
New York, NY 10281

Dated: April _____, 2015

John Courtade, Esq.
Law Office of John Courtade
4408 Spicewood Springs Road
Austin, TX 78759
*Attorney for Respondents M&K CPAS LLC,
Jon Ridenour, and Matthew Manis*

Dated: April _____, 2015

Joan E. McKown, Esq.
Jones Day
51 Louisiana Avenue, NW
Washington, D.C. 20001-2113
Attorney for Respondent Ben Ortego

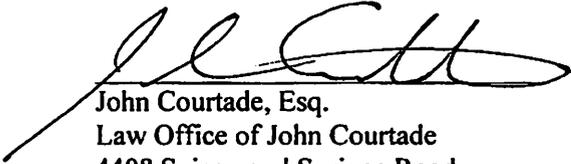
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Securities and Exchange Commission
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4408 Spicewood Springs Road
Austin, TX 78759
*Attorney for Respondents M&K CPAS LLC,
Jon Ridenour, and Matthew Manis*

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Joan E. McKown, Esq.
Jones Day
51 Louisiana Avenue, NW
Washington, D.C. 20001-2113
Attorney for Respondent Ben Ortego

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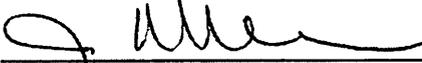
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Attorney for the Division of Enforcement
Securities and Exchange Commission
New York Regional Office
3 World Financial Center, Suite 400
New York, NY 10281

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Law Office of John Courtade
4408 Spicewood Springs Road
Austin, TX 78759
*Attorney for Respondents M&K CPAS LLC,
Jon Ridenour, and Matthew Manis*

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Joan E. McKown, Esq.
Jones Day
51 Louisiana Avenue, NW
Washington, D.C. 20001-2113
Attorney for Respondent Ben Ortego