

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 833 / September 3, 2013

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

---

In the Matter of	:	
	:	
BDO CHINA DAHUA CPA CO., LTD.,	:	
ERNST & YOUNG HUA MING LLP,	:	MOTION REQUESTING
KPMG HUAZHEN (SPECIAL GENERAL	:	SECOND EXTENSION OF
PARTNERSHIP),	:	TIME TO FILE INITIAL
DELOITTE TOUCHE TOHMATSU CERTIFIED	:	DECISION
PUBLIC ACCOUNTANTS LTD., and	:	
PRICEWATERHOUSECOOPERS ZHONG	:	
TIAN CPAs LIMITED	:	

---

The Securities and Exchange Commission (Commission) instituted these proceedings on May 9, 2012 (First Proceeding), and December 3, 2012 (Second Proceeding), pursuant to Rule 102(e)(1)(iii) of the Commission's Rules of Practice. The First and Second Proceedings were consolidated on December 20, 2012, pursuant to Rule 201(a) of the Commission's Rules of Practice (Consolidated Proceeding). The hearing took place between July 8 and July 31, 2013, in Washington, D.C.

On February 5, 2013, I submitted a motion requesting an extension to file an Initial Decision in the First Proceeding because it had been postponed for approximately five months pending the Commission's negotiations with the China Securities Regulatory Commission and had been consolidated with the Second Proceeding, which was instituted approximately seven months after the First Proceeding. On March 8, 2013, the Commission granted an extension until October 11, 2013. On April 30, 2013, Judge Elliot ruled that the Order Instituting Proceedings in the Second Proceeding was served on Respondents on December 15, 2012, and therefore the Initial Decision in the Second Proceeding is also due on October 11, 2013. See BDO China Dahua CPA Co., Ltd., Exchange Act Release No. 69094 (Mar. 8, 2013), 105 SEC Docket 65277; BDO China Dahua CPA Co., Ltd., Administrative Proceedings Rulings Release No. 763 (Apr. 30, 2013), 106 SEC Docket 67617, 67622.

This is a second request for extension pursuant to Rule 360(a)(3) of the Commission's Rules of Practice, which provides that the Chief Administrative Law Judge may submit to the Commission, at least thirty days in advance of the due date, a motion requesting an extension of the time period for filing an Initial Decision where she determines that it will not be possible to issue the Initial Decision in the time specified.

It will not be possible to issue an Initial Decision within the time specified due to the size and complexity of the Consolidated Proceeding and this Office's very heavy workload. The

hearing occurred over twelve days and produced over 2,700 pages of transcript. The parties presented testimony from twenty lay witnesses and seven expert witnesses, and approximately 1,000 exhibits were admitted into evidence. The expert witness reports are hundreds of pages long and the parties' opening post-hearing briefs have a combined total of nearly 250 pages. Post-hearing reply briefs are not due until September 20, 2013. In addition, Judge Elliot has three other Initial Decisions due in early October following hearings in those proceedings and is scheduled to preside at a hearing beginning on September 23, 2013, which is expected to last a week.

Accordingly, by this motion, I request a 100-day extension of time to file an Initial Decision in the Consolidated Proceeding.

---

Brenda P. Murray  
Chief Administrative Law Judge