

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1709/August 18, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15574

In the Matter of

HARDING ADVISORY LLC AND
WING F. CHAU

ORDER

The Securities and Exchange Commission instituted this Administrative and Cease-and-Desist Proceeding on October 18, 2013, pursuant to Section 8A of the Securities Act of 1933, Sections 203(e), 203(f), and 203(k) of the Investment Advisers Act of 1940, and Section 9(b) of the Investment Company Act of 1940, against Harding Advisory LLC and Wing F. Chau (collectively, Respondents). The hearing took place in New York City and Washington, D.C., over seventeen days between March 31 and April 30, 2014. A June 6, 2014, post-hearing order provided a schedule for filing post-hearing briefs. *See Harding Advisory LLC*, Admin. Proc. Rulings Release No. 1496, 2014 SEC LEXIS 1976 (Post-Hearing Order).

In accordance with the Post-Hearing Order, the Division of Enforcement filed its post-hearing brief on June 13, 2014, Respondents filed an opposition on June 27, 2014, and the Division filed a reply on July 14, 2014. On July 9, 2014, Respondents filed a Corrected Post Hearing Memorandum of Points and Authorities, correcting errors made in the original version. This Office is now in receipt of an August 18, 2014, letter from Respondents seeking leave to file their Second Corrected Post Hearing Memorandum of Points and Authorities (Second Corrected Brief). Respondents provided a copy of the proposed Second Corrected Brief, highlighting the corrections.

The corrections in the Second Corrected Brief are non-substantive, and only amend errors in prior versions; accordingly, I will accept the filing.

SO ORDERED.

Cameron Elliot
Administrative Law Judge