

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1131/December 30, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15574

In the Matter of

HARDING ADVISORY LLC AND
WING F. CHAU

ORDER

The Securities and Exchange Commission issued an Order Instituting Administrative Proceedings 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.

On December 23, 2013, Respondents filed a Motion for an Order (1) Extending Time and Granting an Adjournment; (2) Providing that Proceedings Will be Governed by Certain Federal Rules of Civil Procedure; and (3) Requiring the Division to Provide or Identify Certain Materials (Motion). Respondents requested expedited consideration of the Motion. The parties agreed that the Division of Enforcement's (Division) response to the Motion would be due on Friday, January 17, 2014.

It is ORDERED that the Division's response to Respondents' Motion will be due on January 17, 2014.

Cameron Elliot
Administrative Law Judge