

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1085/December 6, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15574

In the Matter of

HARDING ADVISORY LLC AND
WING F. CHAU

ORDER ON MOTION FOR
EXTENSION OF TIME

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).

At a prehearing conference on November 18, 2013, Respondents were ordered to file their Answer to the allegations in the Order Instituting Proceedings (OIP) by a modified due date of January 2, 2014. See Harding Advisory LLC, Admin. Proc. Rulings Release No. 1048 (Nov. 18, 2013); Tr. 6. On December 4, 2013, this Office received an Assented-To Motion for Extension of Time (Motion) in which Respondents request an extension until January 10, 2014, to file their Answer.

I GRANT the Motion and ORDER Respondents to file their Answer to the allegations in the OIP by the close of business on January 10, 2014.

Cameron Elliot
Administrative Law Judge