

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 747 / February 5, 2013

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

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

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The Securities and Exchange Commission (Commission) instituted administrative proceedings against Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (Deloitte), Administrative Proceeding File No. 3-14872, on May 9, 2012 (First Proceeding), directing a hearing officer to issue an Initial Decision within 300 days from the date of service of the Order Instituting Proceedings (OIP) or, currently, by March 11, 2013.<sup>1</sup>

Rule 360(a)(3) of the Commission's Rules of Practice provides that in the event that the presiding hearing officer determines that it is not possible to issue an Initial Decision within the time specified, he should consult with the Chief Administrative Law Judge who may submit a motion to the Commission requesting an extension of time to file an Initial Decision.

It is not possible to issue an Initial Decision in the First Proceeding within the time specified because the proceeding was postponed for approximately five months pending the Commission's negotiations with the China Securities Regulatory Commission and has since been consolidated with Administrative Proceeding File No. 3-15116, which was instituted approximately seven months after the First Proceeding.

Accordingly, by this motion, I request a seven-month extension of time to file an Initial Decision in the First Proceeding.

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Brenda P. Murray  
Chief Administrative Law Judge

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<sup>1</sup> In a filing dated May 24, 2012, Deloitte admitted that service of the OIP was effected on May 14, 2012, by delivery to its registered agent for service of process. However, Deloitte now contests the propriety of service.