

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1180/January 17, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15574

In the Matter of

HARDING ADVISORY LLC AND
WING F. CHAU

ORDER GRANTING 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).

On January 16, 2014, this Office received the Division of Enforcement's (Division) Assented-to Motion for Extension of Time (Motion) requesting an extension to January 27, 2014, to file its response to Respondents' Motion for a More Definite Statement filed on January 10, 2014. The Motion also requests that Respondents' reply be due February 3, 2014. The Motion states that Respondents have assented to this filing schedule.

IT IS ORDERED that the Division's Motion is GRANTED. The Division shall file its opposition by January 27, 2014, and Respondents shall file their reply, if any, by February 3, 2014.

Cameron Elliot
Administrative Law Judge