

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 1690/August 11, 2014

ADMINISTRATIVE PROCEEDING

File No. 3-15574

In the Matter of

HARDING ADVISORY LLC AND
WING F. CHAU

MOTION FOR EXTENSION

The Securities and Exchange Commission (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.

This is a request for an extension pursuant to Rule 360(a)(3) of the Commission's Rules of Practice (Rule), which provides that the Chief Administrative Law Judge may submit to the Commission, at least thirty days in advance of the due date, a motion requesting an extension of the time period for filing an Initial Decision where she determines that it will not be possible to issue the Initial Decision in the time specified.

Judge Cameron Elliot held seventeen days of hearing in this proceeding in March and April 2014, in New York City and Washington, D.C. The record includes nearly 5,000 pages of transcript, nearly 1,400 exhibits, and more than 500 pages of post-hearing briefs. The due date for an Initial Decision is September 14, 2014. Since completing the hearing in this proceeding, Judge Elliot has held hearings in two other proceedings and the workload in this Office has been high. Judge Elliot also has initial decisions due in two other cases at approximately the same time as the initial decision in this case. Due to the volume and complexity of the case, as well as the conflicting due dates in his other cases, Judge Elliot will not be able to finalize an initial decision within the 300-day period required by Rule 360(a)(2).

Accordingly, I request that the due date for the initial decision be extended by 120 days.

Brenda P. Murray
Chief Administrative Law Judge