

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 71576 / February 19, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3536 / February 19, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15116

In the Matter of	:	
	:	
BDO China Dahua CPA Co., Ltd., et al.	:	EXTENSION ORDER
	:	
Respondents	:	
	:	

The Division has requested an extension of time in which to file a response to Respondents' motion for leave to adduce additional evidence. Respondents' do not object to the extension. Therefore,

It is ORDERED that the time for filing the Division's response is extended to February 28, 2013. Respondents' reply is due March 11, 2014.

For the Commission, by its Secretary, pursuant to delegated authority.

Lynn M. Powalski
Deputy Secretary