

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 72845 / August 14, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3575 / August 14, 2014

ADMINISTRATIVE PROCEEDING
File Nos. 3-14872, 3-15116

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

On August 11, 2014, Respondents Ernst & Young Hua Ming LLP, KPMG Huazhen (Special General Partnership), Deloitte Touche Tohmatsu Certified Public Accountants, Ltd., PricewaterhouseCoopers Zhong Tian CPAs Limited (collectively the “Big Four Respondents”), and the Division of Enforcement (“Division”), jointly requested a 45-day extension to the briefing schedules set by the Commission by order dated June 2, 2014.¹ The Division represents that Respondent BDO China Dahua CPA Co. Ltd. (“Dahua”) agrees with the proposed extension.

In support of their motion, the Division and the Big Four Respondents state that the 45-day extension is warranted, in light of the progress made thus far and current prospects for potential settlement, and it is worthwhile to continue their discussions.

¹ *Extension Order*, Exchange Act Release No. 72296 (June 2, 2014).

Extensions of time are disfavored. It appears appropriate, however, to grant the requested extension. Therefore,

It is ORDERED that the briefing schedule is extended as follows:

November 3, 2014: Big Four Respondents' consolidated opening brief; the Division's opening brief (as to remedies imposed on Dahua).

December 19, 2014: Division's principal brief and response to Big Four Respondents' opening brief; Dahua's response brief to the Division's opening brief (as to remedies imposed by Dahua).

January 9, 2015: Big Four Respondents' single consolidated response and reply brief.

January 26, 2015: Division's reply brief (as to the Division's Petition for review).

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

Lynn M. Powalski
Deputy Secretary