

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 73838 / December 15, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3612 / December 15, 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	:	EXTENSION ORDER
PARTNERSHIP),	:	
DELOITTE TOUCHE TOHMATSU CERTIFIED	:	
PUBLIC ACCOUNTANTS LTD., and	:	
PRICEWATERHOUSECOOPERS ZHONG	:	
TIAN CPAs LIMITED	:	
	:	
	:	
	:	

On December 12, 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 an approximately 70-day extension to the briefing schedule set by the Commission by order dated October 22, 2014.¹ The Division represents that Respondent BDO China Dahua CPA Co., Ltd. agrees with the proposed extension.

In support of their motion, the Division and the Big Four Respondents state that, the substantial progress already made towards settlement has increased significantly; however, the multi-party nature of the negotiations, the importance, complexity and sensitivity of the matters under discussion, and the legal and cross-border regulatory issues presented have continued to require significant time and care to discuss. The Division and Big Four Respondents now anticipate that this will be the final extension

¹ *Extension Order*, Exchange Act Release No. 73408 (October 22, 2014).

request. The parties jointly seek an additional extension of all briefing schedules of approximately 70-days.

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:

February 26, 2015: Big Four Respondents' consolidated opening brief; the Division's opening brief (as to remedies imposed on Dahua).

April 21, 2015: 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).

May 12, 2015: Big Four Respondents' single consolidated response and reply brief.

May 29, 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