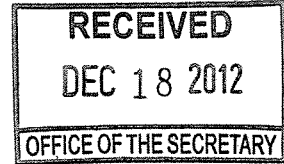


UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
FILE NO. 3-15116

In the Matter of

BDO China Dahua CPA Co., Ltd.;

Ernst & Young Hua Ming LLP;

KPMG Huazhen (Special General
Partnership);

Deloitte Touche Tohmatsu Certified
Public Accountants Ltd.;

PricewaterhouseCoopers Zhong Tian
CPAs Limited

Respondents.

NOTICE OF ENTRY OF APPEARANCE
ON BEHALF OF RESPONDENT KPMG HUAZHEN (SPECIAL GENERAL
PARTNERSHIP)

The Clerk of this Court will please note the entry of appearance of the following on behalf of KPMG Huazhen (Special General Partnership), 1 East Chang An Avenue, Oriental Plaza, Tower E2, 8th Floor, Beijing, 100738, China (“KPMG Huazhen”):

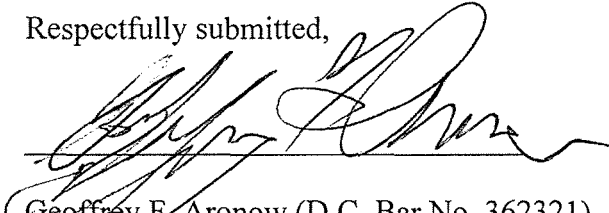
Geoffrey F. Aronow (D.C. Bar No. 362321)
Bingham McCutchen LLP
2020 K Street, N.W.
Washington, D.C. 20006
(202) 373-6000

Nothing in this notice of appearance constitutes a waiver of any objections KPMG Huazhen may make with respect to proper jurisdiction or service of process related to this proceeding.

* * * * *

Dated: December 17, 2012

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Geoffrey F. Aronow", is written over a horizontal line.

Geoffrey F. Aronow (D.C. Bar No. 362321)

Timothy B. Nagy (D.C. Bar No. 463866)

Giancarlo M. Pellegrini (D.C. Bar No. 1004116)

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Tel: (202) 373-6000

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Counsel for Respondent KPMG Huazhen (Special General Partnership)