

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

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

|                                    |   |                               |
|------------------------------------|---|-------------------------------|
| -----                              | x |                               |
|                                    | ) |                               |
| In the Matter of                   | ) |                               |
|                                    | ) |                               |
| BDO China Dahua CPA Co., Ltd.;     | ) |                               |
| Ernst & Young Hua Ming LLP;        | ) |                               |
| KPMG Huazhen (Special General      | ) |                               |
| Partnership);                      | ) | The Honorable Cameron Elliot, |
| Deloitte Touche Tohmatsu Certified | ) | Administrative Law Judge      |
| Public Accountants Ltd.;           | ) |                               |
| PricewaterhouseCoopers Zhong Tian  | ) |                               |
| CPAs Limited,                      | ) |                               |
|                                    | ) |                               |
| Respondents.                       | ) |                               |
|                                    | ) |                               |
| -----                              | x |                               |

**NOTICE OF ENTRY OF APPEARANCE**  
**ON BEHALF OF RESPONDENT DELOITTE TOUCHE TOHMATSU CPA, LTD.**

The Clerk of this Court will please note the entry of appearance of the following on behalf of Deloitte Touche Tohmatsu CPA Ltd., 30/F Bund Center, 222 Yan An Road East, Shanghai, 200002, China:

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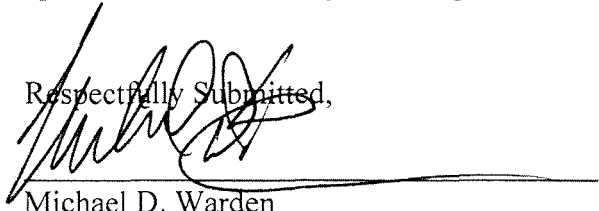
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Nothing in this notice of appearance constitutes a waiver of any objections Respondent may make with respect to proper jurisdiction or service of process related to this proceeding.

Dated: July 5, 2013

Respectfully Submitted,



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