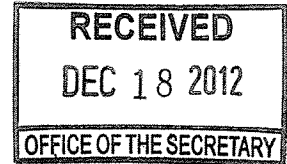


UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION



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”):

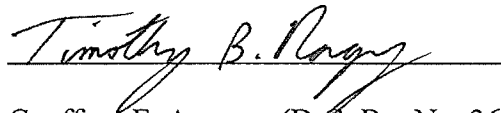
Timothy B. Nagy (D.C. Bar No. 463866)
Bingham McCutchen LLP
2020 K Street, N.W.
Washington, D.C. 20006
(202) 373-6000

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 cursive script, reading "Timothy B. Nagy", 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)