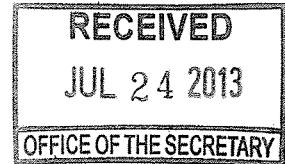


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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),
DELOITTE TOUCHE TOHMATSU CERTIFIED
PUBLIC ACCOUNTANTS LTD., and
PRICWATERHOUSECOOPERS ZHONG
TIAN CPAs LIMITED

The Honorable Cameron Elliot,
Hearing Officer

NOTICE OF APPEARANCE OF DAVID J. GOTTESMAN

PLEASE TAKE NOTICE that the undersigned, pursuant to Rule 102(d) of the Rules of Practice of the U.S. Securities and Exchange Commission ("SEC"), 17 C.F.R. § 201.102(d), hereby respectfully enters his appearance on behalf of the SEC's Division of Enforcement in the above-captioned proceeding.

Dated: July 24, 2013

Respectfully submitted,

David J. Gottesman (Illinois Bar #6182719)
U.S. Securities and Exchange Commission
100 F Street, NE, Mail Stop 5985
Washington, DC 20549-5985
(202) 551-4470
(202) 772-9245
E-mail: gottesmand@sec.gov

COUNSEL FOR DIVISION OF ENFORCEMENT