

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
August 1, 2013

In the Matter of

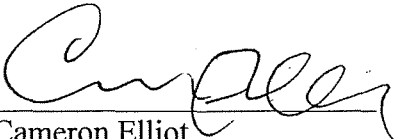
BDO CHINA DAHUA CPA CO., LTD.,
ERNST & YOUNG HUA MING LLP,
KPMG HUAZHEN (SPECIAL GENERAL
PARTNERSHIP),
DELOITTE TOUCHE TOHMATSU CERTIFIED
PUBLIC ACCOUNTANTS LTD., and
PRICEWATERHOUSECOOPERS ZHONG
TIAN CPAs LIMITED

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: POST-HEARING ORDER
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The Securities and Exchange Commission (Commission) instituted these proceedings on May 9, 2012, and December 3, 2012, pursuant to Rule 102(e)(1)(iii) of the Commission's Rules of Practice (Rules). The two proceedings were consolidated on December 20, 2012, pursuant to Commission Rule 201(a). The hearing took place between July 8 and July 31, 2013, in Washington, D.C.

1. No later than August 30, 2013, each party shall serve a complete set of their exhibits, preferably in electronic form, on every other party, and shall furnish a set to this Office. The parties are responsible for delivering their respective hard-copy exhibits to the Office of the Secretary. All exhibits to be filed under seal shall be submitted as a separate filing, accompanied by a motion to file under seal, pursuant to Rule 322. 17 C.F.R. § 201.322.
2. The parties shall file opening post-hearing briefs by August 30, 2013, and reply briefs by September 20, 2013. Any proposed findings and conclusions, pursuant to Rule 340, shall be filed as a separate document at the same time as the opening brief. 17 C.F.R. § 201.340.
3. The parties shall file a joint exhibit list no later than August 30, 2013.

SO ORDERED.


Cameron Elliot
Administrative Law Judge