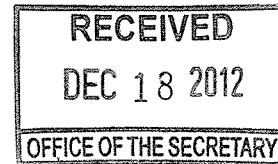


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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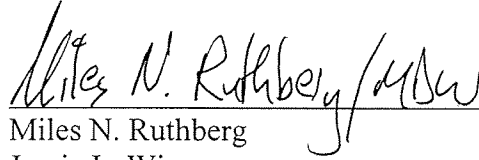
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Nothing in this notice of appearance constitutes a waiver of any objections Respondent may make with respect to proper jurisdiction or service of process related to this proceeding.

Dated: Washington, D.C.

December 17, 2012

Respectfully submitted,

A handwritten signature in black ink that reads "Miles N. Ruthberg" followed by a stylized flourish that appears to be "JLW".

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