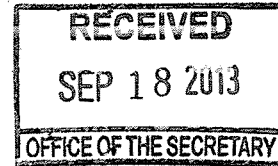


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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
PricewaterhouseCoopers Zhong Tian
CPAs Limited,

The Honorable Cameron Elliot,
Administrative Law Judge

Respondents.

**DIVISION OF ENFORCEMENT’S UNOPPOSED MOTION FOR EXTENSION OF TIME
IN WHICH TO FILE REPLY IN SUPPORT OF MOTION FOR ORDER CLARIFYING
POST-HEARING PRODUCTION OBLIGATION**

Pursuant to Rule 161 of the Rules of Practice of the Securities and Exchange Commission (“SEC” or “Commission”), 17 C.F.R. § 201.161, the Division of Enforcement (“Division”) hereby moves for an extension of time in which to file a reply brief in support of its Notice of Production and Motion for Order Clarifying Division’s Post-Hearing Production Obligation (“Motion Seeking Clarification”). The Division seeks an extension until September 27, 2013, in which to file its Reply. The Division has consulted with counsel for Respondents, who consent to this request. In further supports of this motion, the Division states as follows:

1. The Division filed its Motion Seeking Clarification on September 9, 2013.
2. Respondents filed an Opposition to the Division’s Motion Seeking Clarification on September 16, 2013, and served its Opposition by e-mail that evening.

3. Under the Rules of Practice, the Division's Reply would be due September 23, 2013, assuming the Division is allowed three additional days for the Reply because of the manner in which the Opposition was served. *See* Rule of Practice 154(b), 17 C.F.R. § 201.154(b) (allowing three days for filing of reply briefs); Rule of Practice 160(b), 17 C.F.R. § 201.160(b) (allowing an additional three days where service is made by mail).

4. The Division seeks an extension for the Reply until September 27, 2013, because undersigned counsel is occupied during the present week preparing the Division's Post-Hearing Reply Brief which is due on September 20, 2013 (pursuant to the Court's Post-Hearing Order dated August 1, 2013). An extension also will allow additional time for the parties to meet and confer on the on the issues raised by the Motion Seeking Clarification with the goal of narrowing the issues for the hearing officer's review.

5. The Division believes that its request for an extension will not impact the hearing officer's ability to complete the proceeding in the time specified by the Commission.

Dated: September 18, 2013

Respectfully submitted,



David Mendel (202) 551-4418
Amy Friedman (202) 551-4520
Douglas A. Gordimer (202) 551-4891
Marc E. Johnson (202) 551-4499
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-5971

COUNSEL FOR DIVISION OF ENFORCEMENT