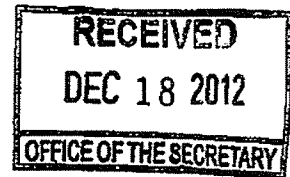


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



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 Thong Tian**  
**CPAs Limited**

**Respondents**

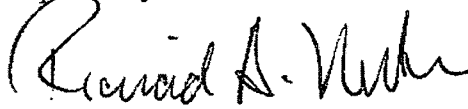
**NOTICE OF APPEARANCE ON BEHALF OF RESPONDENT ERNST &  
YOUNG HUA MING LLP**

PLEASE TAKE NOTICE that Richard A. Martin and Robert G. Cohen hereby respectfully enter their appearances, pursuant to Rule 102(d) of the Rules of Practice of the U.S. Securities and Exchange Commission (17 C.F.R. §201.102(d)), on behalf of Ernst & Young Hua Ming LLP, Level 16, Ernst & Young Tower, Oriental Plaza, No. 1 East Chang An Avenue, Dang Cheng District, Beijing, China 100738.

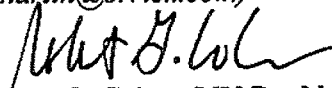
Nothing in this notice of appearance constitutes a waiver of any objections Respondent may make with respect to proper jurisdiction or service of process related to this proceeding.

Dated, December 17, 2012

Respectfully Submitted,



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