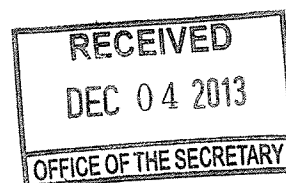


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING  
File Nos. 3-14872, 3-15116



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)  
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. )  
)  
----- x

The Honorable Cameron Elliot,  
Administrative Law Judge

**SUPPLEMENTAL DECLARATION OF MICHAEL S. FLYNN**

Pursuant to 28 U.S.C. § 1746, I, Michael S. Flynn, declare under penalty of perjury that the following is true and correct:

1. I am a partner with the firm of Davis Polk & Wardwell LLP, attorneys for Respondent PricewaterhouseCoopers Zhong Tian CPAs Limited Company (“PwC Shanghai”). I submit this declaration in support of Respondents’ Reply Memorandum in Support of Motion to Supplement the Record and to supplement the declaration that I submitted on November 20, 2013 in support of Respondents’ Motion to Supplement the Record.

2. As explained in my prior declaration, on October 15, 2013, PwC Shanghai received a formal request from the China Securities Regulatory Commission (the “CSRC”), “commissioned by overseas regulators,” for documents relating to Client I. My understanding is

that the “overseas regulators” referenced in the CSRC’s request are the Securities and Exchange Commission (the “Commission”).

3. Pursuant to the CSRC’s request, PwC Shanghai and its outside counsel in China have now completed the required screening process in accordance with Chinese law and the directives of the CSRC and have delivered the requested documents and the necessary certifications under Chinese law to the CSRC.

4. A true and correct copy of a receipt, signed by the CSRC on November 28, 2013 to acknowledge production by PwC Shanghai of the Client I work papers and related materials, and a certified translation of the receipt are attached hereto as Exhibit A.

5. As shown on the receipt, PwC Shanghai delivered to the CSRC 15 boxes containing hardcopy work papers, 7 discs containing electronic work papers, 79 discs containing electronic documents other than work papers, and 9 discs containing e-mails and attachments.

6. Consistent with the CSRC’s approach with respect to other audit firms in China, PwC Shanghai expects that the CSRC will process the materials in order to obtain the necessary approvals within the Chinese government to provide the documents to the Commission.

Executed on: December 3, 2013

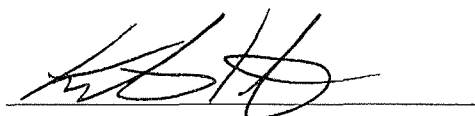
  
Michael S. Flynn

# Exhibit A

STATE OF NEW YORK            )  
  )  
  )            ss  
COUNTY OF NEW YORK        )

**CERTIFICATION**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of the attached List of Audit Working Papers and Other Documents Relating to the Audit of Client I Submitted by PricewaterhouseCoopers Zhong Tian CPAs Firm to China Securities Regulatory Commission.



Ken Hetzel, Senior Project Manager  
Geotext Translations, Inc.

Sworn to and subscribed before me  
this 3<sup>rd</sup> day of December 20 13.



KRISTEN DUFFY  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 01DU6121852  
Qualified in Queens County  
My Commission Expires January 31, 2017



PWC

**List of Audit Working Papers and Other Documents Relating to the Audit of Client I Submitted by PricewaterhouseCoopers Zhong Tian CPAs Firm to China Securities Regulatory Commission**

Category	Type of Documents	Documents Submitted to CSRC	Quantity of Documents Submitted to CSRC
Working Papers	Hard copy	Photocopies of audit and review files	15 boxes, 120 volumes
	Electronic	Electronic audit and review files	7 discs
Documents Other than Working Papers	Electronic	Local files on the computers of the project team members at that time	79 discs
	Emails and attachments	Project team members' emails and attachments relating to Client I at that time	8 discs
		In addition, there are 8 emails and attachments which need special technical conditions to open. These 8 documents are stored in a separate disc.	1 disc

Deliverer's representative: [signature]  
MA Ke, Senior Manager of Risk and Quality  
Management Department of PricewaterhouseCoopers  
Zhong Tian

Date of Delivery: November 28, 2013

Recipient's Representative: [signature]  
FAN Yating, Inspection Bureau of China Securities  
Regulatory Commission

Date of Receipt: November 28, 2013

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PricewaterhouseCoopers Zhong Tian CPAs Firm (Special General Partnership)  
11F, PriceWaterhouseCoopers Center; 2 Corporate Avenue, 202 Hu Bin Road, Huangpu District,  
Shanghai, 200021, China  
Main Line: +86 (21) 2323 8888, Fax: +86 (21) 2323 8800, www.pwccn.com





PwC

普华永道

普华永道中天会计师事务所向中国证券监督管理委员会交付 [redacted] 的审计工作底稿以及和审计相关的文件和信息的清单

类别	文件性质	向证监会提供的文件	向证监会提供的文件数量
底稿	纸质底稿	纸质审计和审阅底稿复印件	15 箱, 120 本
非底稿的文档	电子底稿	电子审计和审阅底稿	7 张光盘
	电子文档	当时在职的项目组成员工作电脑上的本地文档	79 张光盘
	电子邮件及附件	当时在职的项目组成员与 [redacted] 相关的电子邮件及附件	8 张光盘
	另外, 8 份电子邮件及附件只有在特定技术条件下方能打开。此 8 份文件另存于单独一张光盘。		1 张光盘

交付人代表:         

马可, 普华永道中天会计师事务所风险及质量管理部高级经理

交付日: 2013.11.28.

接受方代表:         

宋若瀚, 中国证券监督管理委员会稽查局

接收日: 2013.11.28