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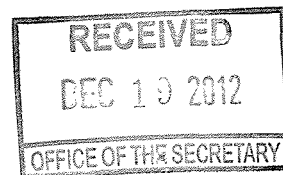
**UNITED STATE OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING  
File No. 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 Thomatsu Certified  
Public Accountants Ltd.;  
PricewaterhouseCoopers Thong Tian  
CPAs Limited**



**Respondents**

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**NOTICE OF APPEARANCE ON BEHALF OF RESPONDENT  
BDO CHINA DAHUA CPA CO., LTD.**

PLEASE TAKE NOTICE that Deborah R. Meshulam hereby respectfully enters her appearance, 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 BDO China Dahua CPA Co., Ltd., 11th Floor, B Block Union Square, Futian District, 5022 Binhe Road, Shenzhen 518033, Peoples Republic of China.

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.

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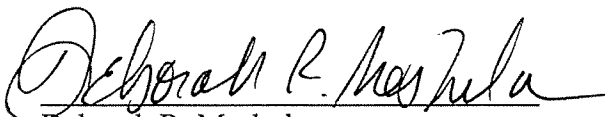
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December 18, 2012

  
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