

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
December 19, 2012

---

In the Matter of

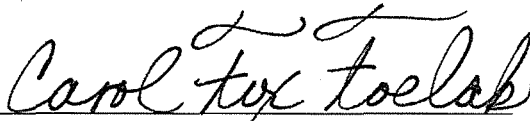
BDO CHINA DAHUA CPA CO., LTD., :  
ERNST & YOUNG HUA MING LLP, :  
KPMG HUAZHEN (SPECIAL GENERAL : POSTPONEMENT ORDER  
PARTNERSHIP), :  
DELOITTE TOUCHE TOHMATSU CERTIFIED :  
PUBLIC ACCOUNTANTS LTD., and :  
PRICEWATERHOUSECOOPERS ZHONG :  
TIAN CPAs LIMITED :

---

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings on December 3, 2012, and the hearing was scheduled to commence on January 7, 2013. The parties have requested that the hearing be postponed and a prehearing conference scheduled on January 9, 2013, at 9:30 a.m. EST. The parties also request January 7, 2013, as the due date for Respondents' Answers.

Accordingly, consistent with 17 C.F.R. § 201.161, the hearing will be postponed sine die, and a prehearing conference will be held on Wednesday, January 9, 2013, at 9:30 a.m. EST.<sup>1</sup> Respondents' Answers will be due January 7, 2013.

IT IS SO ORDERED.

  
\_\_\_\_\_  
Carol Fox Foelak  
Administrative Law Judge

---

<sup>1</sup> As the parties request, the prehearing conference will be held at:

Securities and Exchange Commission, Hearing Room 2  
100 F Street, N.E.  
Washington, DC 20549