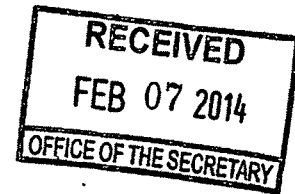


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549



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.

The Honorable Cameron Elliot,  
Administrative Law Judge

**JOINDER OF RESPONDENT DAHUA CPA CO., LTD.  
IN RESPONDENTS' MOTION FOR ORDER PERMITTING  
REVIEW OF INITIAL DECISION**

Respondent Dahua CPA, Ltd. ("Dahua") respectfully joins in Respondents' Motion for Order Permitting Review of Initial Decision seeking authorization for Respondents and their relevant personnel to review the unredacted version of the Initial Decision entered in this proceeding on January 22, 2014 ("Initial Decision").

Specifically, Dahua requests that the Court enter an Order, consistent with the May 9, 2013 Stipulated Protective Order, as amended on July 29, 2013 ("Protective Order") permitting the following individuals to review the entirety of the unredacted Initial Decision as follows:

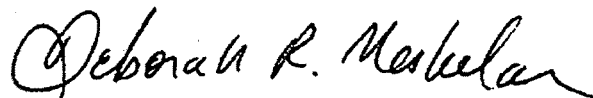
- Other counsel for Dahua and their partners, principals, employees and/or agents assisting such counsel in connection with these proceedings, including any appeals from such proceedings; and

- Partners, principals and/or employees of Dahua: (1) who perform management functions for Dahua, or (2) with whom Dahua's counsel consult in connection with these proceedings, including any appeals from such proceedings.

Dahua has discussed this issue with counsel for the Division of Enforcement (the "Division"), who informed them that the Division does not object to allowing the individuals identified above to have access to the entire Initial Decision, with the understanding that those individuals will treat the entire Initial Decision as 'CONFIDENTIAL-SUBJECT TO PROTECTIVE ORDER-FILE UNDER SEAL' under the Protective Order and will not further disseminate the entire Initial Decision, or disclose its contents, to any person or entity other than those persons to whom Judge Elliot provides authorization on page 111 of his decision. Dahua has confirmed to the Division its agreement to adhere to the restrictions on dissemination of the Initial Decision set forth in the Protective Order.

Dated: February 6, 2014

Respectfully submitted,



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