

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
December 20, 2012

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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., and  
PRICEWATERHOUSECOOPERS ZHONG  
TIAN CPAs LIMITED

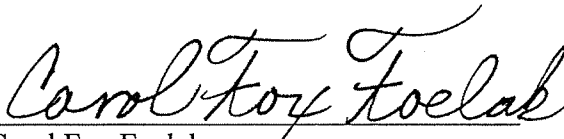
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: CONSOLIDATION ORDER  
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The Securities and Exchange Commission (Commission) instituted this proceeding with an Order Instituting Proceedings on December 3, 2012. Previously, on May 9, 2012, the Commission had instituted a proceeding against Deloitte Touche Tohmatsu Certified Public Accountants Ltd., which is also a Respondent in this proceeding. The questions of law in the two proceedings are identical, and the Division of Enforcement has moved, pursuant to 17 C.F.R. § 201.201(a), to consolidate the proceedings. All Respondents support consolidation.

Accordingly, pursuant to 17 C.F.R. § 201.201(a), the two proceedings, Administrative Proceedings Nos. 3-14872 and 3-15116, will be consolidated.

IT IS SO ORDERED.

  
Carol Fox Foelak  
Administrative Law Judge