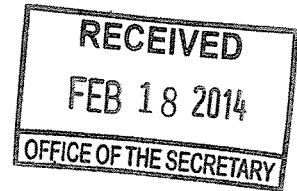


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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

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 :
PRICWATERHOUSECOOPERS ZHONG :
TIAN CPAs LIMITED :
:

**DIVISION OF ENFORCEMENT’S UNOPPOSED MOTION FOR EXTENSION OF TIME
IN WHICH TO FILE RESPONSE TO RESPONDENTS’ MOTION FOR LEAVE TO
ADDUCE ADDITIONAL EVIDENCE PURSUANT TO COMMISSION RULE 452**

Pursuant to Rule 161 of the Rules of Practice of the Securities and Exchange Commission (“SEC” or “Commission”), 17 C.F.R. § 201.161, the Division of Enforcement (“Division”) hereby moves for an extension of time in which to file a brief responding to Respondents’ Motion For Leave To Adduce Additional Evidence Pursuant To Commission Rule of Practice 452 (“Respondents’ Motion”).¹ The Division seeks an extension until February 28, 2013, in which to file its Response. The Division has consulted with counsel for Respondents, who consent to this request. In further supports of this motion, the Division states as follows:

¹ Respondents’ Motion was joined by Respondents Ernst & Young Hua Ming LLP (“EYHM”), KPMG Huazhen (Special General Partnership) (“KPMG”), Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (“DTTC”), and PricewaterhouseCoopers Zhong Tian CPAs Limited (“PwC”). Respondent BDO China Dahua CPA Co., Ltd. (“Dahua”) did not join the motion.

1. Respondents filed their Motion on February 12, 2014, and served it on the Division by e-mail at approximately 4:30 p.m. that same day.

2. Under the Rules of Practice, the Division's Response would be due February 25, 2014, assuming the Division is allowed three additional days for the Response because of the manner in which the Motion was served. *See* Rule of Practice 154(b), 17 C.F.R. § 201.154(b) (allowing five days for filing of opposing briefs); Rule of Practice 160(b), 17 C.F.R. § 201.160(b) (allowing an additional three days where service is made by mail). If three additional days is not permitted under the Rules of Practice, the Division's Response would be due February 20, 2014.

3. The Division seeks an extension for the filing of its Response until February 28, 2014. In support of this request, the Division states that it has been delayed in responding to the Motion because of a winter storm that caused the SEC Headquarters office to be closed on February 13, 2014, and to open under a two-hour delay on February 14, 2014, immediately preceding a three-day holiday weekend.


4. In further support of its extension request, the Division states that the Motion implicates possible factual developments affecting different offices within the Commission, including the Office of International Affairs and a number of Division investigative teams based in different regional offices. Certain responsible persons within these offices have pre-arranged business travel during this period. Accordingly, the Division seeks additional time in which to coordinate internally with respect to the Motion.

5. The Division understands that, if the deadline for its Response is extended until February 28, 2014, Respondents would like an extension of time until March 11, 2014, in which to file a Reply brief in support of their Motion. The Division consents to this arrangement and

anticipates that Respondents will separately file a request for an extension of its Reply deadline until March 11, 2014.

Dated: February 18, 2014

Respectfully submitted,



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