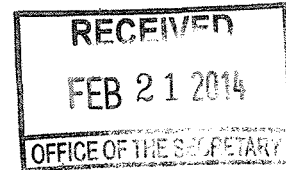


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549



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

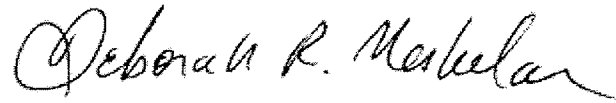
Respondents.

**NOTICE OF WITHDRAWAL ON BEHALF OF RESPONDENT DAHUA CPA
CO., LTD.**

The Secretary of the Commission, Hearing Officer, and all parties will please note the withdrawal of appearance of the law firm DLA Piper LLP (US) and attorneys Deborah R. Meshulam and Grayson D. Stratton on behalf of the Respondent Dahua CPA, Ltd., 12th Floor, 7th Building, No. 16 Xi Si Huan Zhong Road, HaiDan District, Beijing, China 100039 (attn.: Gaolei Li, Executive Assistant to Managing Partner, tel. +86 10 5835 0046, ligaolei@dahua-cpa.com). Pursuant to Rule 102(d)(4) of the Commission's Rules of Practice, this withdrawal shall take effect on February 26, 2014, which is five days after its filing.

Dated: February 21, 2014

Respectfully submitted,



Deborah R. Meshulam
deborah.meshulam@dlapiper.com
Grayson D. Stratton
gray.stratton@dlapiper.com
DLA Piper LLP
500 Eighth Street, N.W.
Washington, D.C. 20004
(202) 799-4000
COUNSEL FOR RESPONDENT
DAHUA CPA CO., LTD.