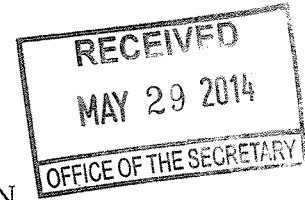


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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 AND THE BIG FOUR RESPONDENTS' JOINT
MOTION FOR 90-DAY EXTENSION OF BRIEFING SCHEDULE**

The Division of Enforcement (“Division”) of the U.S. Securities and Exchange Commission (“SEC” or “Commission”), together with Respondents Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (“DTTC”), Ernst & Young Hua Ming LLP (“EYHM”), KPMG Huazhen (Special General Partnership) (“KPMG Huazhen”), and PricewaterhouseCoopers Zhong Tian CPAs Limited (“PwC Shanghai”) (collectively the “Big Four Respondents”), hereby jointly move to extend all of the current briefing schedules set by the Commission for a period of approximately 90 days. Respondent Dahua CPA Ltd. (“Dahua”) has informed the Division that it agrees with the proposed extension. In support of this motion, the Division and the Big Four Respondents state as follows:

1. Following issuance of the Initial Decision on January 22, 2014, the Division and outside counsel for the Big Four Respondents have had a number of discussions, including three in-person meetings, regarding a potential settlement of this proceeding. No agreement in principle to a settlement of major terms has been reached. However, the parties believe that these discussions have materially progressed, and that continuing these discussions is worthwhile.

2. In its Order Granting Leave To Adduce Additional Evidence And Granting The Petitions for Review, dated May 9, 2014 (Release No. 72140), the Commission granted the petitions for review and determined, on its own initiative, to review what sanctions, if any, are appropriate in this matter. The Commission also set a briefing schedule as follows: Respondents’ opening brief due by June 23, 2014; Division’s principal and response brief due by August 7, 2014; Respondents’ response and reply brief due by August 27, 2014; and the Division’s reply brief due by September 8, 2014.

3. In its Order Denying The Division's Motion To Strike The Notice Of Withdrawal Of Appearance And Setting A Briefing Schedule, dated May 9, 2014 (Release No. 72134), the Commission set a briefing schedule as follows with respect to the scope of remedies imposed on Respondent Dahua CPA, Ltd. ("Dahua"): Division's opening brief due by June 23, 2014; and Dahua's response brief due by August 7, 2014.

4. The issues raised by the petitions for review and the Commission's review of sanctions are complex and will require considerable time and effort to brief. Settlement discussions are also complex, as they implicate the Big Four Respondents' future business plans and cross-border sharing protocols. Because of these complexities and the multi-party nature of the negotiations, as well as the need for counsel for Respondents to coordinate with clients in vastly different time zones, it has taken the parties several months to conduct their settlement discussions up until this point.

5. An extension of the above-listed deadlines of approximately 90 days would facilitate the parties' continued settlement efforts, by allowing for additional time for focused discussion. Absent an extension, continuing settlement talks while briefing the appeal would present challenges, given the breadth, complexity, and sensitivity of the issues involved. An extension also potentially conserves resources that would be required for briefing (if a settlement is reached). The parties hope to accelerate their discussions going forward. However, they request an extension of a length that sufficiently takes account of the logistical difficulties accompanying these discussions. The parties will try to conclude their discussions within the additional time allowed.

6. Although the settlement discussions to date have not included Dahua, any extension of the briefing deadlines should include the Dahua-related briefing (*i.e.*, the deadlines

in Release No. 72134). Resolution of some or all of the proceeding with respect to the Big Four Respondents may affect issues regarding remedies that will be addressed by the Dahua-related briefing. Accordingly, the Dahua-related briefing should be similarly deferred until after the additional settlement discussions have taken place. Extending the Dahua-related briefing also will allow better use of Division resources during the extension period. As noted, Dahua has been informed of the proposed extension, and Dahua has stated that it agrees with the change of schedule.

7. The parties recommend the following revised deadlines in the event the Commission agrees to grant this joint motion:

September 19, 2014: Respondents' opening brief due; the Division's opening brief (as to remedies imposed on Dahua) due.

November 4, 2014: Division's principal and response brief due; Dahua's response brief due.

November 25, 2014: Respondents' response and reply brief due.


December 11, 2014: Division's reply brief due.

CONCLUSION

For the foregoing reasons, the Division and the Big Four Respondents respectfully request an approximate 90-day extension of the briefing schedules as set forth above.

Dated: May 29, 2014

Respectfully submitted,



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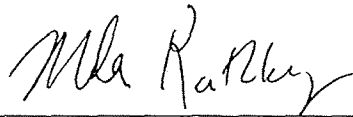
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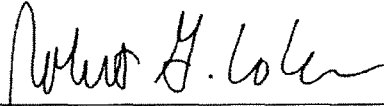


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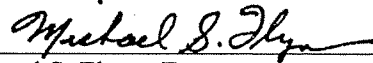
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