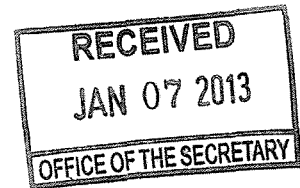


UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING  
FILE NO. 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.;

PricewaterhouseCoopers Zhong Tian  
CPAs Limited

Respondents.

**NOTICE OF ENTRY OF APPEARANCE**  
**ON BEHALF OF RESPONDENT KPMG HUAZHEN (SPECIAL GENERAL**  
**PARTNERSHIP)**

The Clerk of this Court will please note the entry of appearance of the following on behalf of KPMG Huazhen (Special General Partnership), 1 East Chang An Avenue, Oriental Plaza, Tower E2, 8th Floor, Beijing, 100738, China (“KPMG Huazhen”):

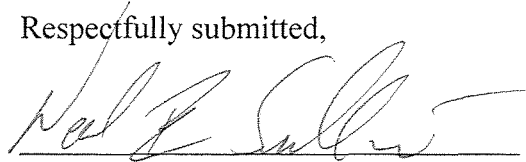
Neal E. Sullivan (D.C. Bar No. 461823)  
Bingham McCutchen LLP  
2020 K Street, N.W.  
Washington, D.C. 20006  
(202) 373-6000

Nothing in this notice of appearance constitutes a waiver of any objections KPMG Huazhen may make with respect to proper jurisdiction or service of process related to this proceeding.

\* \* \* \* \*

Dated: January 7, 2013

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Neal E. Sullivan", is written over a horizontal line.

Neal E. Sullivan (D.C. Bar No. 461823)  
Timothy B. Nagy (D.C. Bar No. 463866)  
Giancarlo M. Pellegrini (D.C. Bar No. 1004116)  
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Counsel for Respondent KPMG Huazhen (Special General Partnership)