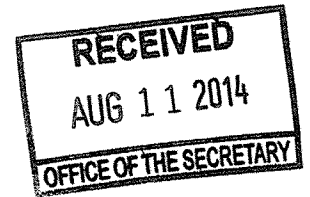


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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 AN ADDITIONAL 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 further all of the current briefing schedules set by the Commission for a period of approximately 45 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. On June 2, 2014, at the request of the Division and the Big Four Respondents, the Commission entered an Extension Order that re-set the briefing schedule for the parties’ respective petitions for review in this matter. The parties’ opening briefs are now due September 19, 2014.

2. As indicated in their May 29, 2014 Joint Motion for an extension (“First Joint Motion”), the Division and the Big Four Respondents are currently engaged in settlement discussions. Since the June 2 Extension Order, the parties have conducted several additional in-person meetings or group conference calls, among other activities, and believe they have made additional, material progress. However, the dynamics of the negotiations – including their multi-party nature, the geographical distances between counsel and Respondents, the importance and sensitivity of the matters under discussion, and the legal and cross-border regulatory complexities presented – have required significant time and care to discuss. Despite the parties’ diligent efforts to expedite the negotiations, they need more time to see if they can reach an agreement to settle the matter.

3. The parties believe that, in light of the progress made thus far and current prospects for potential settlement, it is worthwhile to continue their discussions. The parties also believe that these discussions should continue to proceed without a need simultaneously to brief the appeals in this matter. Accordingly, the parties jointly seek an additional extension of the briefing schedule, including the Dahua-related briefing, of approximately 45 days. Absent an extension, as the parties stated in the parties' First Joint Motion, continuing settlement talks while briefing the appeal would present challenges, given the breadth, complexity, and sensitivity of the issues involved.

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

November 3, 2014: Big Four Respondents' consolidated opening brief; Division's opening brief (as to remedies imposed on Dahua).

December 19, 2014: Division's principal brief and response to Big Four Respondents' opening brief; Dahua's response brief to Division's opening brief (as to remedies imposed on Dahua).

January 9, 2015: Big Four Respondents' single consolidated response and reply brief.

January 26, 2015: Division's reply brief (as to the Division's Petition for review).

CONCLUSION

For the foregoing reasons, the Division and the Big Four Respondents respectfully request an approximately 45-day extension of the briefing schedules as set forth above.

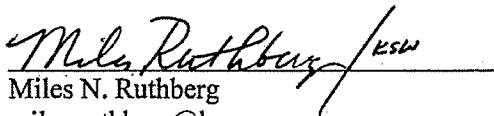
Dated: August 11, 2014

Respectfully submitted,

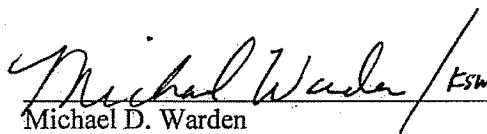


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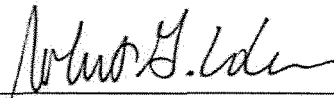
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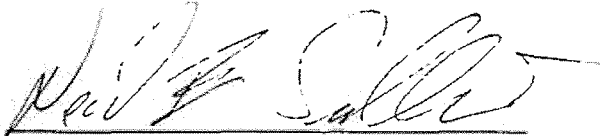
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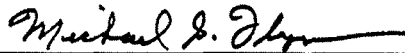
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