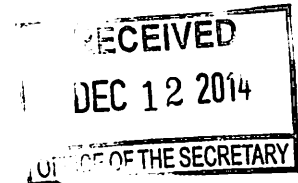


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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 70 days. Respondent Dahua CPA Ltd. (“Dahua”) has informed the Division that it agrees to an additional stay of briefing. In support of this motion, the Division and the Big Four Respondents state as follows:

1. On October 22, 2014, at the request of the Division and the Big Four Respondents, the Commission entered an Extension Order (Release No. 73408) that re-set the briefing schedule for the parties’ respective petitions for review in this matter. The parties’ opening briefs are now due December 18, 2014.

2. As the Division and the Big Four Respondents have indicated in their prior joint motions for extensions of the briefing deadlines, they have been engaged in settlement discussions for a number of months. Since the October 22, 2014 Extension Order, the substantial progress already made towards settlement has increased significantly. The Division and the Big Four Respondents now anticipate that this will be the final extension request. As before, the multi-party nature of the negotiations, the importance, complexity and sensitivity of the matters under discussion, and the legal and cross-border regulatory issues presented have continued to require significant time and care to discuss.

3. Given the stage of the discussions, the parties believe it is unnecessary for the Commission to resolve the issues raised by the Big Four Respondents’ petitions for review and

the Division's petition for review as it pertains to the Big Four Respondents, at the current time. The parties also believe that settlement efforts should continue without a need simultaneously to brief the appeal, which potentially could undermine those efforts. Because any settlement likely will affect remedies issues that are to be addressed by the Dahua-related briefing, the Dahua-related briefing schedule also should be deferred. Accordingly, the parties jointly seek an additional extension of all briefing schedules of approximately 70 days.¹

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

February 26, 2015: Big Four Respondents' consolidated opening brief; Division's opening brief (as to remedies imposed on Dahua).

April 21, 2015: 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).

May 12, 2015: Big Four Respondents' single consolidated response and reply brief.

May 29, 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 the extension of the briefing schedules as set forth above.

Dated: December 12, 2014

Respectfully submitted,

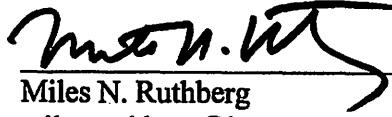


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¹ The Division understands that Dahua is agreeable to a 70-day extension because Dahua informed the Division that it would agree to a stay of the briefing schedules before the Division would be required to file any opening brief as to remedies imposed on Dahua.

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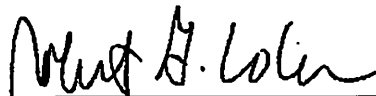
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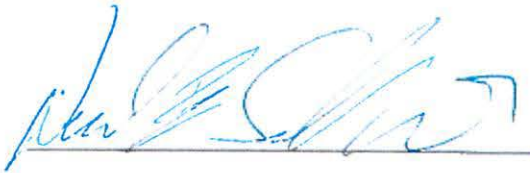
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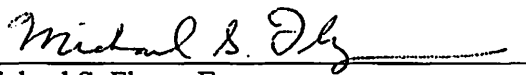
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CERTIFICATE OF SERVICE

I hereby certify that I served true copies of the foregoing Division of Enforcement and the Big Four Respondents' Joint Motion For An Additional Extension Of Briefing Schedule, on the following on this 12th day of December, 2014:

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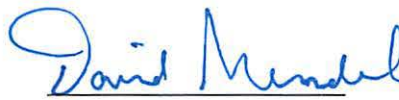
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Dated: December 12, 2014


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