

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
January 9, 2013

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| In the Matter of | : | |
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| BDO CHINA DAHUA CPA CO., LTD., | : | |
| ERNST & YOUNG HUA MING LLP, | : | ORDER FOLLOWING |
| KPMG HUAZHEN (SPECIAL GENERAL | : | PREHEARING CONFERENCE |
| PARTNERSHIP), | : | |
| DELOITTE TOUCHE TOHMATSU CERTIFIED | : | |
| PUBLIC ACCOUNTANTS LTD., and | : | |
| PRICEWATERHOUSECOOPERS ZHONG | : | |
| TIAN CPAs LIMITED | : | |


The Securities and Exchange Commission (Commission) instituted these proceedings on May 9, 2012, and December 3, 2012, pursuant to Rule 102(e)(1)(iii) of the Commission's Rules of Practice. The proceedings were consolidated on December 20, 2012, pursuant to Rule 201(a) of the Commission's Rules of Practice. Each Respondent has filed an Answer.

A prehearing conference was held today, at which counsel for Respondents and the Division of Enforcement (Division) appeared. The Division represented that it is in the process of making its investigative file available to Respondents pursuant to Rule 230 of the Commission's Rules of Practice, and the following prehearing briefing schedule was established:

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| February 1, 2013: | Respondents' prehearing motions are due. |
| February 22, 2013: | The Division's opposition briefs are due. |
| March 8, 2013: | Respondents' reply briefs, if any, are due. |

Additionally, in view of changed circumstances, the February 25, 2013, hearing date in Administrative Proceeding File No. 3-14872 was adjourned. See 17 C.F.R. § 201.161.

SO ORDERED.


Cameron Elliot
Administrative Law Judge