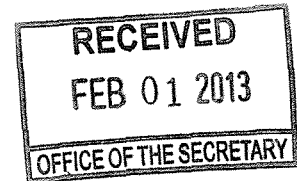


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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 Thomatsu Certified
Public Accountants Ltd.;
PricewaterhouseCoopers Thong Tian
CPAs Limited

Respondents

NOTICE OF APPEARANCE ON BEHALF OF RESPONDENT
BDO CHINA DAHUA CPA CO., LTD.

PLEASE TAKE NOTICE that Grayson D. Stratton hereby respectfully enters his appearance, pursuant to Rule 102(d) of the Rules of Practice of the U.S. Securities and Exchange Commission (17 C.F.R. §201.102(d)), on behalf of BDO China Dahua CPA Co., Ltd., 11th Floor, B Block Union Square, Futian District, 5022 Binhe Road, Shenzhen 518033, Peoples Republic of China.

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

Dated: February 1, 2013

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gray Stratton", with a long horizontal flourish extending to the right.

Grayson D. Stratton (D.C. Bar No. 976910)
gray.stratton@dlapiper.com

*Counsel for Respondent BDO China
Dahua CPA Co., Ltd.*