

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 CPA Ltd.;)
PricewaterhouseCoopers Zhong Tian CPAs Limited)

Respondents.)
_____)



**CONSENT MOTION REGARDING NUMBER AND PAGE LIMITATIONS
OF REPLY BRIEFS**

Respondents BDO China Dahua CPA Co., Ltd.; Ernst & Young Hua Ming LLP; KPMG Huazhen (Special General Partnership); Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (“DTTC”); and PricewaterhouseCoopers Zhong Tian CPAs Limited (“PwC Shanghai”) (collectively, “Respondents”), by and through the undersigned counsel, jointly move the Court for an order approving the below-described modification to the briefing instructions the Court established at the status conference held on January 9, 2013. The Division of Enforcement (“Division”) consents to this motion.

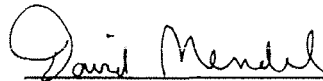
At the status conference, the Court allowed each of the five Respondents to submit reply briefs in support of the Respondents’ Motions for Summary Disposition no later than March 8, 2013, and further ordered that no Respondent’s reply brief should exceed 10 pages. In the interests of efficiency and judicial economy, Respondents jointly propose that only two Respondents file reply briefs, to be joined by the other Respondents. To account for this

reduction in the total number of reply briefs, the Respondents jointly propose that the page limits of the two reply briefs that are filed be moderately increased. Specifically, Respondents respectfully request an order approving the following arrangement:

1. Respondents DTTC and PwC Shanghai shall each file a reply brief in support of the Respondents' Motions For Summary Disposition. Respondents BDO China, E&Y Hua Ming, KPMG Huazhen, shall not file separate reply briefs, but shall join the reply briefs filed by DTTC and PwC Shanghai.
2. The reply briefs of DTTC and PwC Shanghai each shall not exceed 14 pages in length.
3. The Division consents to this motion.

Respectfully submitted,

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Dated: March __, 2013

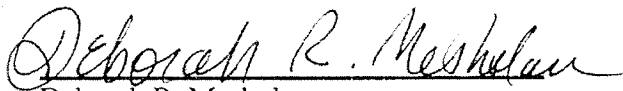


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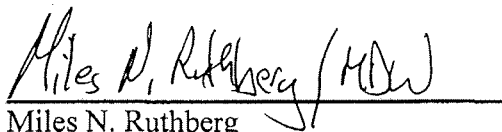
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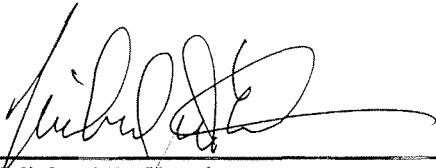
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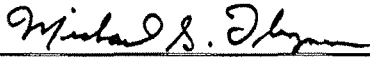
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