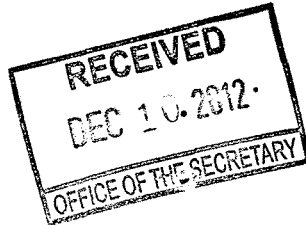




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Via Federal Express

Ms. Elizabeth M. Murphy
Secretary
Office of the Secretary
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

7 December 2012

Re: *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.; PricewaterhouseCoopers Zhong Tian CPAs Limited, Admin Proc. File No. 3-15116*

Dear Ms. Murphy:

On December 6, 2012, I received from you by certified mail the Order Instituting Administrative Proceedings ("Order") in the above referenced proceeding. The letter forwarding the Order is addressed to Ernst & Young Hua Ming LLP, c/o Ernst & Young LLP and is directed to my attention. Among other things, the letter requests that I file a notice of appearance in this matter, as required by the Commission's Rules of Practice.

Please be advised that I do not represent as counsel or otherwise Ernst & Young Hua Ming LLP, which is a separate legal entity from Ernst & Young LLP. I understand, however, that Ernst & Young Hua Ming LLP will be represented in this matter by Robert G. Cohen and Richard Martin at the law firm of Orrick, Herrington & Sutcliffe LLP, 51 West 52nd Street, New York, NY, 10019, who soon will be filing a notice of appearance in this matter. I ask that all future correspondence from the Commission or its staff in this matter be directed to them.

Thank you for your cooperation.

Sincerely,

Thomas L. Riesenberg
Deputy General Counsel
Ernst & Young LLP

cc: David S. Mendel
Robert G. Cohen