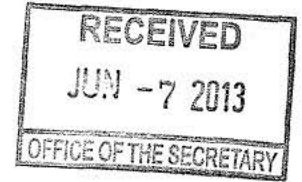


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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);	:	The Honorable Cameron Elliot,
Deloitte Touche Tohmatsu Certified Public	:	Administrative Law Judge
Accountants Ltd.; and	:	
PricewaterhouseCoopers Zhong Tian	:	
CPAs Limited,	:	
	:	
Respondents.	:	

**DIVISION OF ENFORCEMENT'S REQUEST FOR THE ISSUANCE OF
SUBPOENAS DIRECTED AT RESPONDENTS**

Pursuant to Rule 232 of the U.S. Securities and Exchange Commission ("SEC") Rules of Practice, 17 C.F.R. § 201.232, the SEC's Division of Enforcement ("Division") respectfully requests the issuance of the subpoenas for the production of documents attached hereto as Exhibits 1-5. These subpoenas seek documents that are relevant to certain defenses asserted by Respondents and/or to Respondents' willful violations of the Sarbanes-Oxley Act. The subpoenas also seek documents bearing on an appropriate remedy to be imposed on Respondents as a result of their willful violations.

I. Documents Related to Respondents' Willful Violations

Respondents have indicated that their primary defense against liability for their violations of the securities laws will be that their violations were not "willful" because they were made in "good faith." Respondents uniformly stated during the Prehearing Conference held May 29,

2013, that a live hearing was necessary for each of them to make a factual showing on their alleged good faith. In addition, in an earlier motion for summary disposition in which all Respondents joined, and which this Court denied in its Order of April 30, 2013, Respondent Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (“DTTC”) argued that “a full record would show that Respondents’ good faith conduct in the face of conflicting demands from two competing sovereigns precludes any finding of a ‘willful refusal’ or the imposition of sanctions.” DTTC Mot. for Summary Disposition, at 2 (Feb. 1, 2013). Furthermore, in their recent request for issuance of a subpoena, Respondents listed “the good faith of Respondents” as an “issue[] central to this proceeding.” Respondents’ Request for the Issuance of a Subpoena at 5 (May 24, 2013). Respondents have asserted that they were instructed by Chinese regulators not to produce documents to the SEC in response to the Section 106 demands.

Respondents’ assertions of good faith are fatally undercut by the fact that all Respondents were put on explicit notice when they first registered with the Public Company Accounting Oversight Board (“PCAOB”) in 2004-2006, that they would be required to comply with information requests from U.S. regulators regardless of asserted constraints imposed by Chinese law. Nevertheless, the Division now seeks, through items 1 to 4 of the Division’s proposed subpoenas, information relevant to Respondents’ claims of “good faith,” as Respondents appear to be framing this issue, and other asserted defenses in these proceedings, as follows:

Item 1: Communications with the Chinese Government

Respondents have represented that they “acted in good faith and went to great lengths to facilitate production of the requested documents to the SEC,” but were “unable to produce the requested documents directly to the SEC without exposing themselves to the risk of severe and potentially criminal sanctions.” DTTC Mot. for Summary Disposition, at 8 (Feb. 1, 2013). As

evidence of these risks, Respondents allude to communications with the China Securities Regulatory Commission (“CSRC”) and the Ministry of Finance (“MOF”), including a meeting with the CSRC and MOF in October 2011 and a subsequent letter from the CSRC “reiterating that China-based audit firms may not produce workpapers and other documents to foreign regulators without authorization, and would face legal consequences for doing so.” *Id.* at 7-8. Respondents have previously provided copies and translations of the CSRC letter, which arguably conflict with their characterizations of the letter in their communications with SEC staff and their pleadings in this Court. In item 1, the Commission seeks a fuller record of the communications between Respondents and these agencies, which may help to convey both the actual extent of the “great lengths” supposedly taken by Respondents “to facilitate production,” and the precise terms of those agencies’ responses, including instructions by the agencies, if any, not to produce documents directly to the SEC.

In refusing to produce the documents sought in the 106 Requests, Respondents have cited a number of potential legal obstacles. For example, as described by Respondent EYHM, the CSRC’s October 2011 letter provided instructions, including the following: “In response to requests to transmit work papers outside of China, PRC audit firms must comply with the Securities Law, the CPA Law, the State Secrets Law and the Archives Law.” Letter from R. Cohen to M. Johnson (May 25, 2012) (attached hereto as Exhibit 6). Despite claiming that these laws prohibited production of the documents sought by the SEC, at least some Respondents have not, to date, (1) indicated that they had any communications with the specific Chinese government agencies that administer them (*e.g.*, the Chinese State Secrets Bureau and State Archives Administration); (2) described any affirmative steps Respondents have taken to obtain permission from those agencies to produce the documents directly to the Commission; or (3)

informed the Commission of any official determinations by the Chinese government as to whether the documents are, in fact, prohibited from production by those specific laws cited above. To the extent Respondents have indicated that such communications took place, Respondents have provided only vague descriptions of these communications. For example, Respondent BDO China wrote to the SEC that, upon receiving the Section 106 request:

BDO Dahua sought approval from the CSRC to respond to the Investigation. The CSRC did not consent, and instead directed BDO Dahua to seek approval from the Ministry of Finance and the State Secrets Bureau and the State Archives Bureau, as appropriate. BDO Dahua has sought approvals, but those PRC agencies have not provided them.

Letter from BDO China to D. Weinstein (Apr. 2, 2012) (attached hereto as Exhibit 7).

Communications reflecting Respondents' attempts to seek "approvals" from the Chinese regulators and other communications with these regulators, if they exist, would be relevant to Respondents' assertions of good faith in attempting to comply with the 106 Requests.

Item 2: Communications with Clients

Communications between Respondents and the issuer clients for which they created the audit workpapers at issue in this proceeding may demonstrate whether Respondents have consistently represented that Chinese law prohibits the direct production of their workpapers to foreign regulators such as the SEC, and have not simply adopted that position in seeking relief from the specific Section 106 requests at issue.

Item 3: New engagements

Under Respondents' construction of Sarbanes-Oxley Section 106(e)'s prohibition against "willful refusals" to comply with document demands issued under Section 106(b), Respondents' decisions to withhold documents are entirely the result of Chinese law; Respondents effectively disclaim responsibility for the conduct that subjected them to Section 106(b), i.e., registering

with the PCAOB and performing audit work for U.S. issuers. But by their own admissions, Respondents have believed, since they first registered with the PCAOB, that Chinese law could prevent them from fulfilling their production obligations. The documents requested in item 3 will demonstrate that Respondents continue to take on audit engagements that trigger production obligations under Section 106(b), thus confirming Respondents' pattern of willful violation of those obligations.

Item 4: Communications with Principal Auditors

Respondents performed substantial role and referred work for numerous PRC-based U.S. issuers, including several of those at issue in this proceeding. In such engagements, principal auditors are obligated to retain certain documents related to the audits. Among these documents are “workpapers and other documents that form the basis of the audit or review, and memoranda, correspondence, communications, other documents, and records” that were “created, sent, or received in connection with the audit or review” and “contain conclusions, opinions, analyses, or financial data related to the audit or review.” 17 CFR § 210.2-06. The Commission here seeks to discover whether, in the course of providing this required documentation to principal auditors, Respondents transmitted outside the PRC certain documents that they now claim may not be provided to the SEC. Such information would, at a minimum, reflect whether Respondents have consistently interpreted Chinese law as prohibiting the cross-border transmission of the documents and information that they now claim to be barred from providing to the SEC.

II. Documents Related to the Division's Proposed Remedies

Items 5 and 6: Audit fee and hour information

In this proceeding, the Division's proposed remedies may include a bar against Respondents from appearing or practicing before the Commission. The documents sought in

subpoenas item 5 and 6 contain information that may bear on the appropriateness of the remedy proposed by the Division, including information about the remedy's likely impact on Respondents.

Specifically, in item 5 the Division seeks information regarding overall fee and hour data for each Respondent, as well as the fees received and hours billed in relation to principal auditor engagements. This information will place certain of Respondents' auditor engagements in the broader context of Respondents' revenue-producing activities, which will help to measure the impact that a potential bar would have on Respondents' businesses.

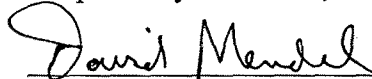
In item 6, directed only to Respondent BDO China, the Division seeks information in relation to specific audit engagements to perform substantial role work and referral work, for the reporting years ended March 30, 2010, March 31, 2011, and March 31, 2012. This information will help to measure the impact that a potential bar would have on Respondents' business.

CONCLUSION

For the reasons set forth above, the Division respectfully requests that the Hearing Officer issue the attached subpoenas upon Respondents.

Dated: June 7, 2013

Respectfully submitted,



David Mendel (202) 551-4418
Amy Friedman (202) 551-4520
Douglas Gordimer (202) 551-4891
Marc E. Johnson (202) 551-4499
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-5971

COUNSEL FOR DIVISION OF ENFORCEMENT

EXHIBIT 1

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

_____	:	
BDO China Dahua CPA Co., Ltd.;	:	
Ernst & Young Hua Ming LLP;	:	
KPMG Huazhen (Special General	:	
Partnership);	:	
Deloitte Touche Tohmatsu Certified Public	:	SUBPOENA DUCES TECUM
Accountants Ltd.; and	:	
PricewaterhouseCoopers Zhong Tian	:	
CPAs Limited,	:	
	:	
Respondents.	:	
_____	:	

TO: Custodian of Records
 BDO China Dahua CPA Co., Ltd.
 c/o Deborah R. Meshulam, Esq.
 DLA Piper LLP
 500 8th Street, N.W.
 Washington, DC 20004

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.
 Division of Enforcement
 U.S. Securities & Exchange Commission
 100 F Street, N.E.
 Washington, DC 20549

By the date of _____.

Dated: June __, 2013.

By: _____
 Honorable Cameron Elliot
 Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT
BDO CHINA DAHUA CPA CO., LTD.**

DEFINITIONS AND INSTRUCTIONS

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**BDO China**” refers to BDO China Dahua CPA Co., Ltd. and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Client A**” refers to Client A from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of its officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on its behalf, including any special or independent committees of its Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to BDO China seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

16. Documents produced pursuant to this attachment shall be produced in the order in which they appear in your files and shall not be shuffled or otherwise rearranged. Documents

that in their original condition were stapled, clipped, or otherwise fastened together shall be produced in that form.

17. Electronic mail produced pursuant to this attachment shall be provided in its original electronic format on a CD-ROM disk with a label clearly identifying the disk as containing material responsive to this attachment and indicating the request to which the documents are responsive. For the time being, you need not provide hard copies of electronic mail messages that are produced in electronic format.

18. Provide a list of the documents you produce, indicating in each instance the request to which the document is responsive. Also, identify and generally describe all requested documents that you do not produce and indicate the location of each such document and your reason for not producing it.

19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document;

and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between BDO China and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between BDO China and Client A concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which BDO China is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which BDO China performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between BDO China and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by BDO China.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show BDO China's:

- a. Total revenues collected;
- b. Total audit fees collected;
- c. Total hours billed for all services;
- d. Total hours billed for the performance of audit services;
- e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
- f. Hours billed for engagements as principal auditor of PRC-based U.S. issuers.

6. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to identify each PRC-based U.S. issuer for which BDO China performed substantial role work or referred work, and for each such issuer, documents sufficient to show:

- a. The name of any subsidiary or component (as defined in Note 2 to PCAOB Rule 1001(p)(ii)) for which BDO China performed audit services;
- b. The city of the engagement;
- c. The most recent year-end audited;
- d. The identity and location of the principal auditor;
- e. Date of report to parent engagement team;
- f. Date acquired as an audit client;
- g. Name and location of referring office or firm;
- h. Nature and scope of work performed;

- i. Engagement partner;
- j. Engagement hours;
- k. Engagement fee for audit;
- l. Assets of subsidiary or component;
- m. Percentage of parent company issuer's consolidated assets;
- n. Reporting currency of subsidiary or component;
- o. Revenues for subsidiary or component; and
- p. Percentage of parent company issuer's consolidated revenues.

EXHIBIT 2

**ATTACHMENT TO SUBPOENA TO RESPONDENT
ERNST & YOUNG HUA MING LLP**

DEFINITIONS AND INSTRUCTIONS

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

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3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**EYHM**” refers to Ernst & Young Hua Ming LLP and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Clients B and C from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to EYHM seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

16. Documents produced pursuant to this attachment shall be produced in the order in which they appear in your files and shall not be shuffled or otherwise rearranged. Documents .

that in their original condition were stapled, clipped, or otherwise fastened together shall be produced in that form.

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18. Provide a list of the documents you produce, indicating in each instance the request to which the document is responsive. Also, identify and generally describe all requested documents that you do not produce and indicate the location of each such document and your reason for not producing it.

19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document;

and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between EYHM and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between EYHM and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which EYHM is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which EYHM performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between EYHM and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by EYHM.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show EYHM's:
- a. Total revenues collected;
 - b. Total audit fees collected;
 - c. Total hours billed for all services;
 - d. Total hours billed for the performance of audit services;
 - e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
 - e. Hours billed for engagements as principal auditor of PRC-based U.S. issuers.

EXHIBIT 3

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

BDO China Dahua CPA Co., Ltd.;	:	
Ernst & Young Hua Ming LLP;	:	
KPMG Huazhen (Special General	:	
Partnership);	:	
Deloitte Touche Tohmatsu Certified Public	:	SUBPOENA DUCES TECUM
Accountants Ltd.; and	:	
PricewaterhouseCoopers Zhong Tian	:	
CPAs Limited,	:	
	:	
Respondents.	:	

TO: Custodian of Records
 KPMG Huazhen (Special General Partnership)
 c/o Neal E. Sullivan, Esq.
 Sidley Austin, LLP
 1501 K Street, N.W.
 Washington, DC 20005

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.
 Division of Enforcement
 U.S. Securities & Exchange Commission
 100 F Street, N.E.
 Washington, DC 20549

By the date of _____.

Dated: June __, 2013.

By: _____
 Honorable Cameron Elliot
 Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT
KPMG HUAZHEN (SPECIAL GENERAL PARTNERSHIP)**

DEFINITIONS AND INSTRUCTIONS

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**KPMG Huazhen**” refers to KPMG Huazhen (Special General Partnership) and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Clients D, E, and F from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to KPMG Huazhen seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

16. Documents produced pursuant to this attachment shall be produced in the order in which they appear in your files and shall not be shuffled or otherwise rearranged. Documents

that in their original condition were stapled, clipped, or otherwise fastened together shall be produced in that form.

17. Electronic mail produced pursuant to this attachment shall be provided in its original electronic format on a CD-ROM disk with a label clearly identifying the disk as containing material responsive to this attachment and indicating the request to which the documents are responsive. For the time being, you need not provide hard copies of electronic mail messages that are produced in electronic format.

18. Provide a list of the documents you produce, indicating in each instance the request to which the document is responsive. Also, identify and generally describe all requested documents that you do not produce and indicate the location of each such document and your reason for not producing it.

19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document;

and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between KPMG Huazhen and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between KPMG Huazhen and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which KPMG Huazhen is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which KPMG Huazhen performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between KPMG Huazhen and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by KPMG Huazhen.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show KPMG Huazhen's:
- a. Total revenues collected;
 - b. Total audit fees collected;
 - c. Total hours billed for all services;
 - d. Total hours billed for the performance of audit services;
 - e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
 - e. Hours billed for engagements as principal auditor of PRC-based U.S. issuers.

EXHIBIT 4

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

BDO China Dahua CPA Co., Ltd.;	:	
Ernst & Young Hua Ming LLP;	:	
KPMG Huazhen (Special General	:	
Partnership);	:	
Deloitte Touche Tohmatsu Certified Public	:	SUBPOENA DUCES TECUM
Accountants Ltd.; and	:	
PricewaterhouseCoopers Zhong Tian	:	
CPAs Limited,	:	
	:	
Respondents.	:	

TO: Custodian of Records
Deloitte Touche Tohmatsu Certified Public Accountants Ltd.
c/o Miles N. Ruthberg, Esq.
Latham & Watkins LLP
885 Third Avenue
New York, NY 10022

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.
Division of Enforcement
U.S. Securities & Exchange Commission
100 F Street, N.E.
Washington, DC 20549

By the date of _____.

Dated: June __, 2013.

By: _____
Honorable Cameron Elliot
Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT
DELOITTE TOUCHE TOHMATSU CERTIFIED PUBLIC ACCOUNTANTS LTD.**

DEFINITIONS AND INSTRUCTIONS

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**DTTC**” refers to Deloitte Touche Tohmatsu Certified Public Accountants Ltd. and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Client G from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and Client A from *In the Matter of Deloitte Touche Tohmatsu Certified Public Accountants Ltd.*, File No. 3-14872, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to DTTC seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

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19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or

was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document; and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between DTTC and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between DTTC and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which DTTC is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which DTTC performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications

between DTTC and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by DTTC.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show DTTC's:

- a. Total revenues collected;
- b. Total audit fees collected;
- c. Total hours billed for all services;
- d. Total hours billed for the performance of audit services;
- e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
- e. Hours billed for engagements as principal auditor of PRC-based U.S. issuer.

EXHIBIT 5

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

BDO China Dahua CPA Co., Ltd.;	:	
Ernst & Young Hua Ming LLP;	:	
KPMG Huazhen (Special General	:	
Partnership);	:	
Deloitte Touche Tohmatsu Certified Public	:	SUBPOENA DUCES TECUM
Accountants Ltd.; and	:	
PricewaterhouseCoopers Zhong Tian	:	
CPAs Limited,	:	
	:	
	:	
Respondents.	:	

TO: Custodian of Records
PricewaterhouseCoopers Zhong Tian CPAs Limited
c/o Michael S. Flynn, Esq.
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.
Division of Enforcement
U.S. Securities & Exchange Commission
100 F Street, N.E.
Washington, DC 20549

By the date of _____.

Dated: June __, 2013.

By: _____
Honorable Cameron Elliot
Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT
PRICEWATERHOUSECOOPERS ZHONG TIAN CPAS LIMITED**

DEFINITIONS AND INSTRUCTIONS

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2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**PwC Shanghai**” refers to PricewaterhouseCoopers Zhong Tian CPAs Limited and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Clients H and I from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to PwC Shanghai seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

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and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between PwC Shanghai and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between PwC Shanghai and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which PwC Shanghai is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which PwC Shanghai performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between PwC Shanghai and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by PwC Shanghai.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show PwC Shanghai's:
- a. Total revenues collected;
 - b. Total audit fees collected;
 - c. Total hours billed for all services;
 - d. Total hours billed for the performance of audit services;
 - e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
 - e. Hours billed for engagements as principal auditor of PRC-based U.S. issuer.

EXHIBIT 6

REDACTED



ORRICK, HERRINGTON & SUTCLIFFE LLP
51 WEST 52ND STREET
NEW YORK, NEW YORK 10019-6142

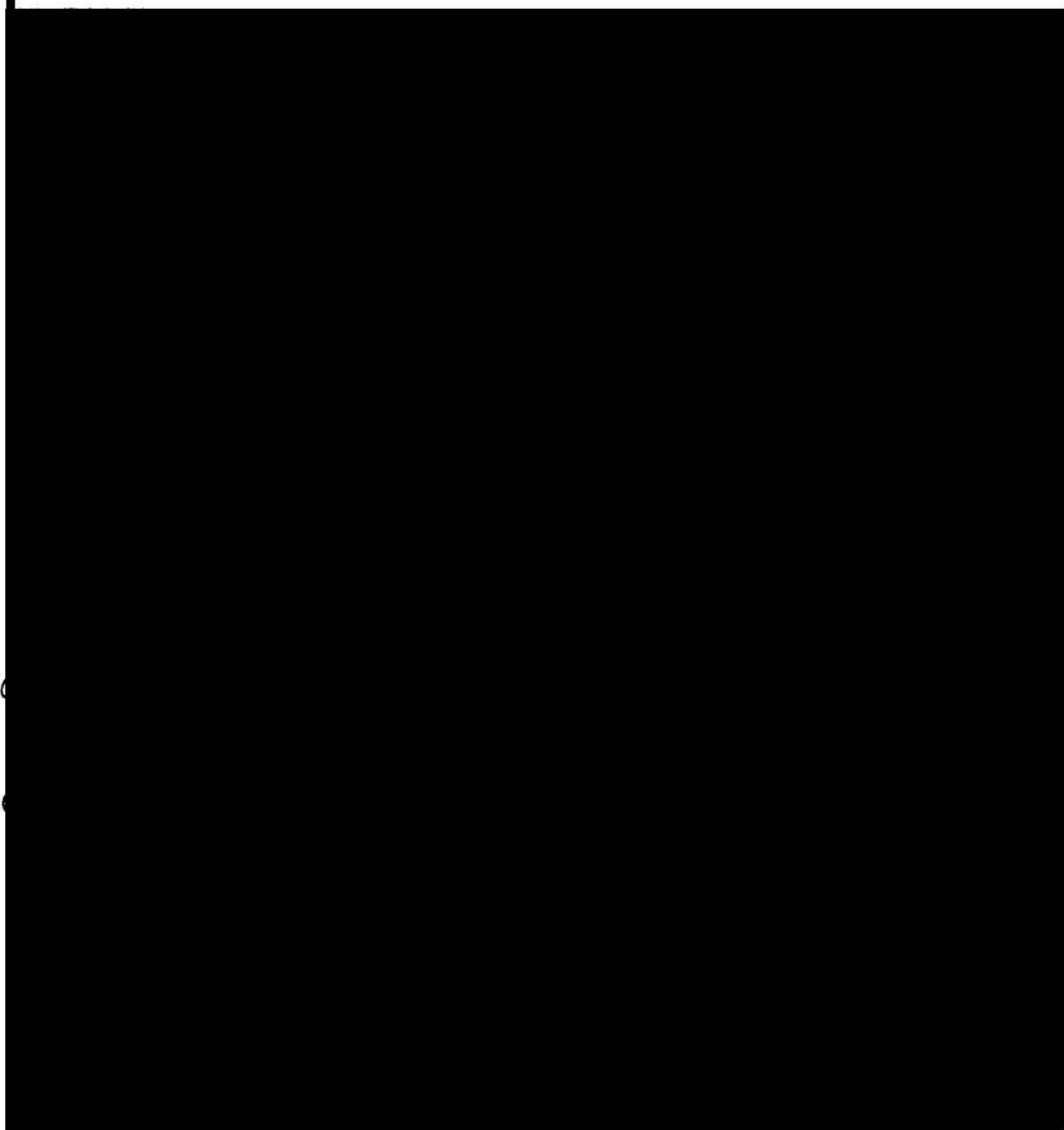
tel +1-212-506-5000
fax +1-212-506-5151

WWW.ORRICK.COM

May 25, 2012

Robert G. Cohen
(212) 506-3720
rgcohen@orrick.com

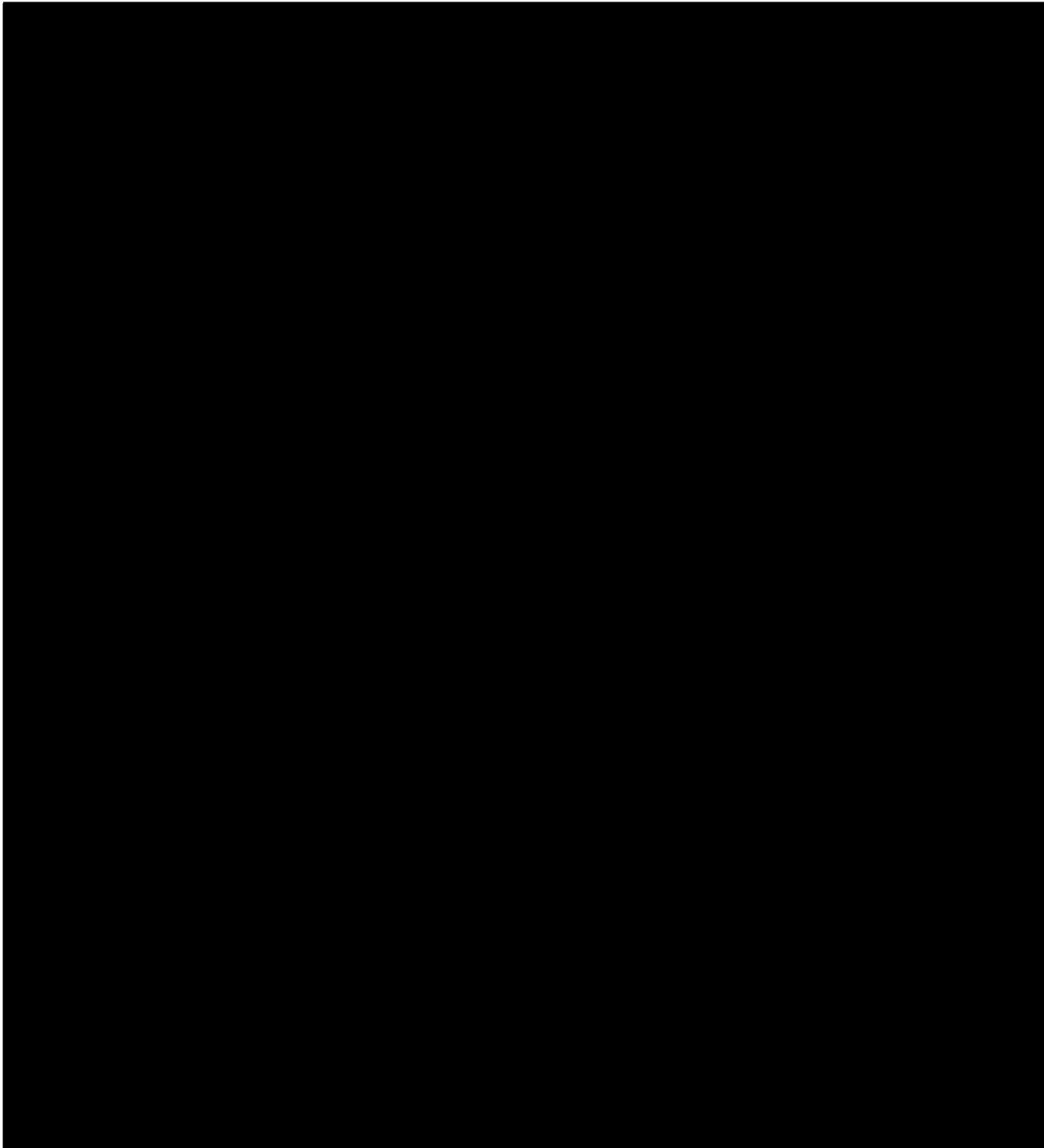
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REDACTED



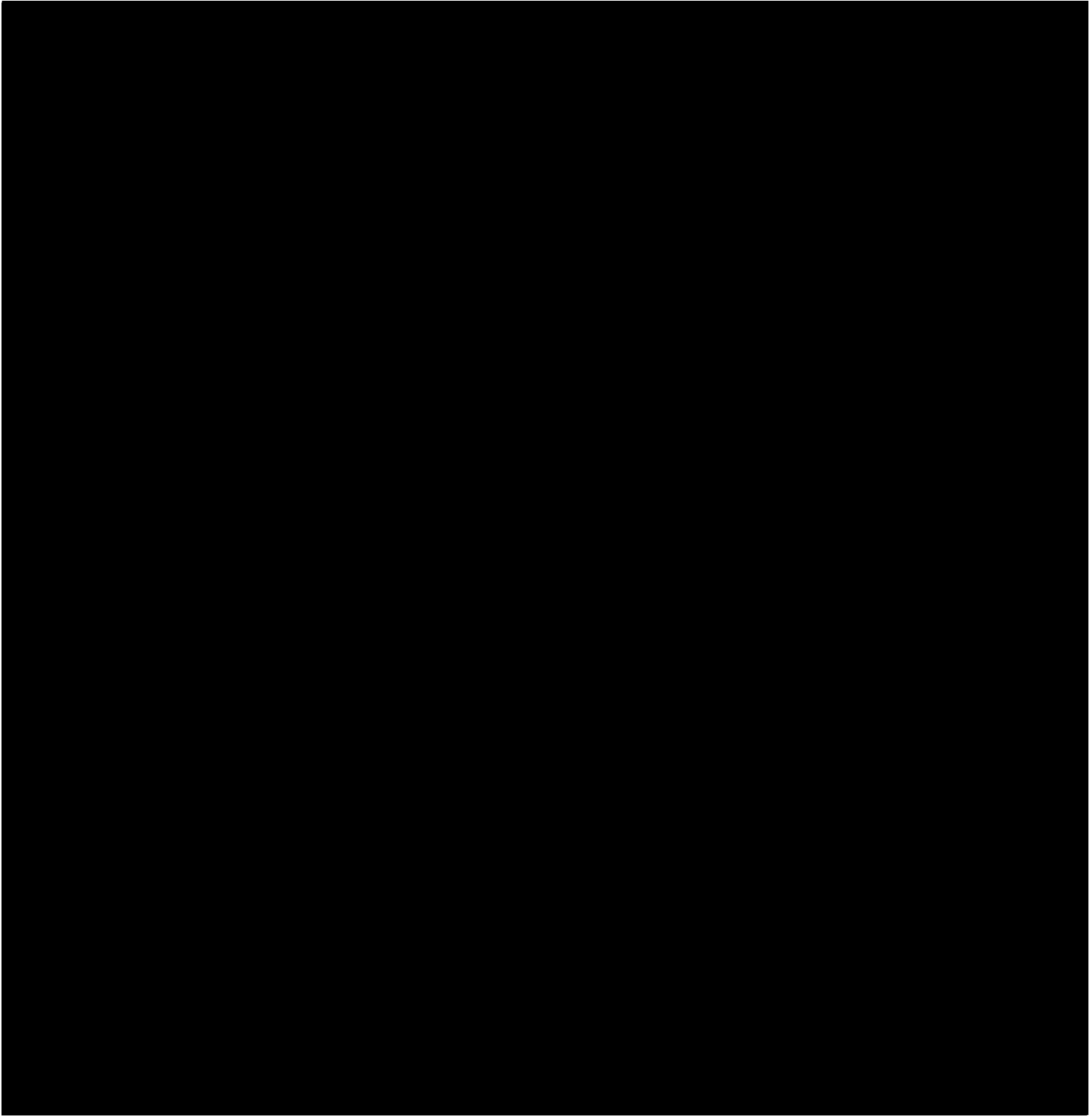
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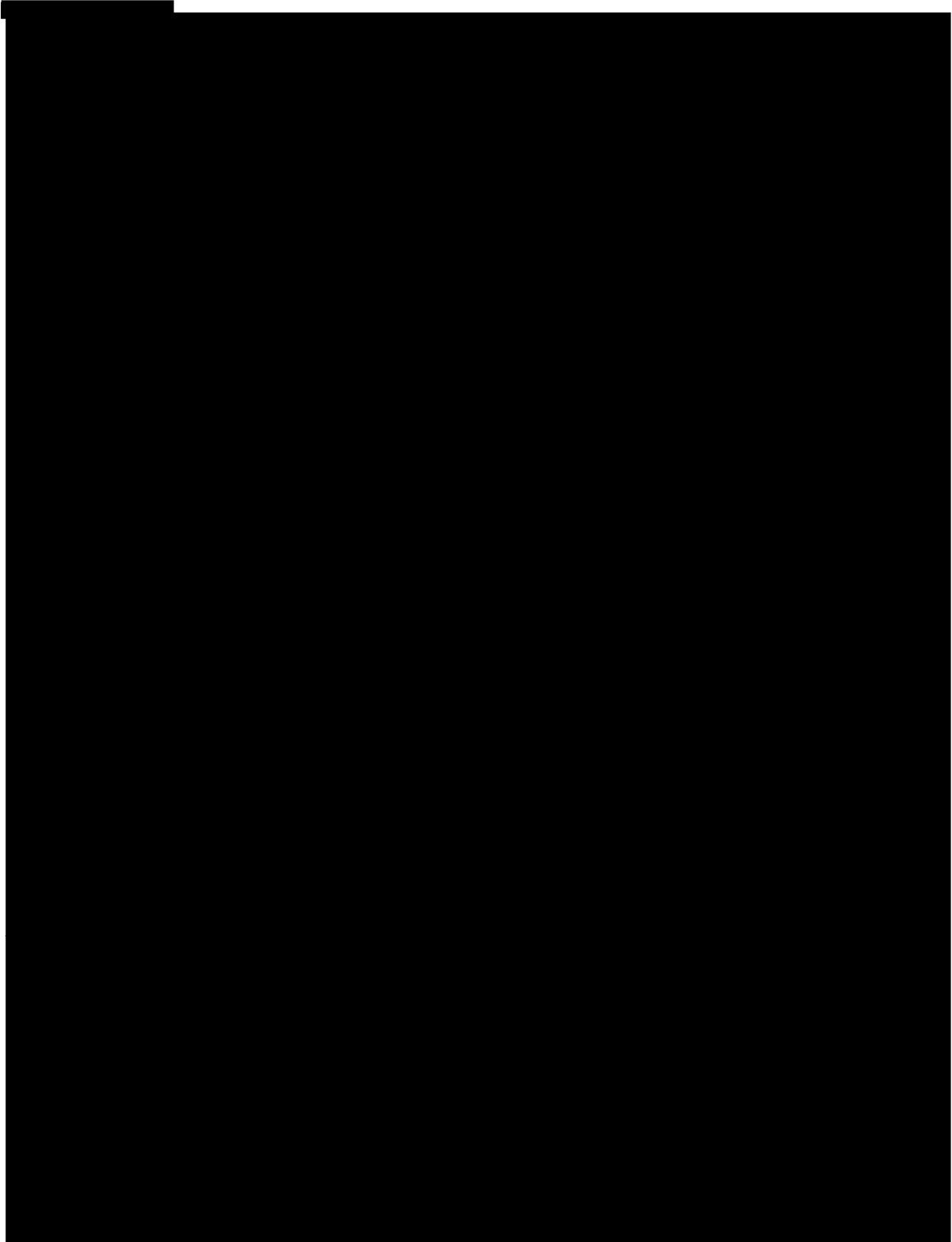


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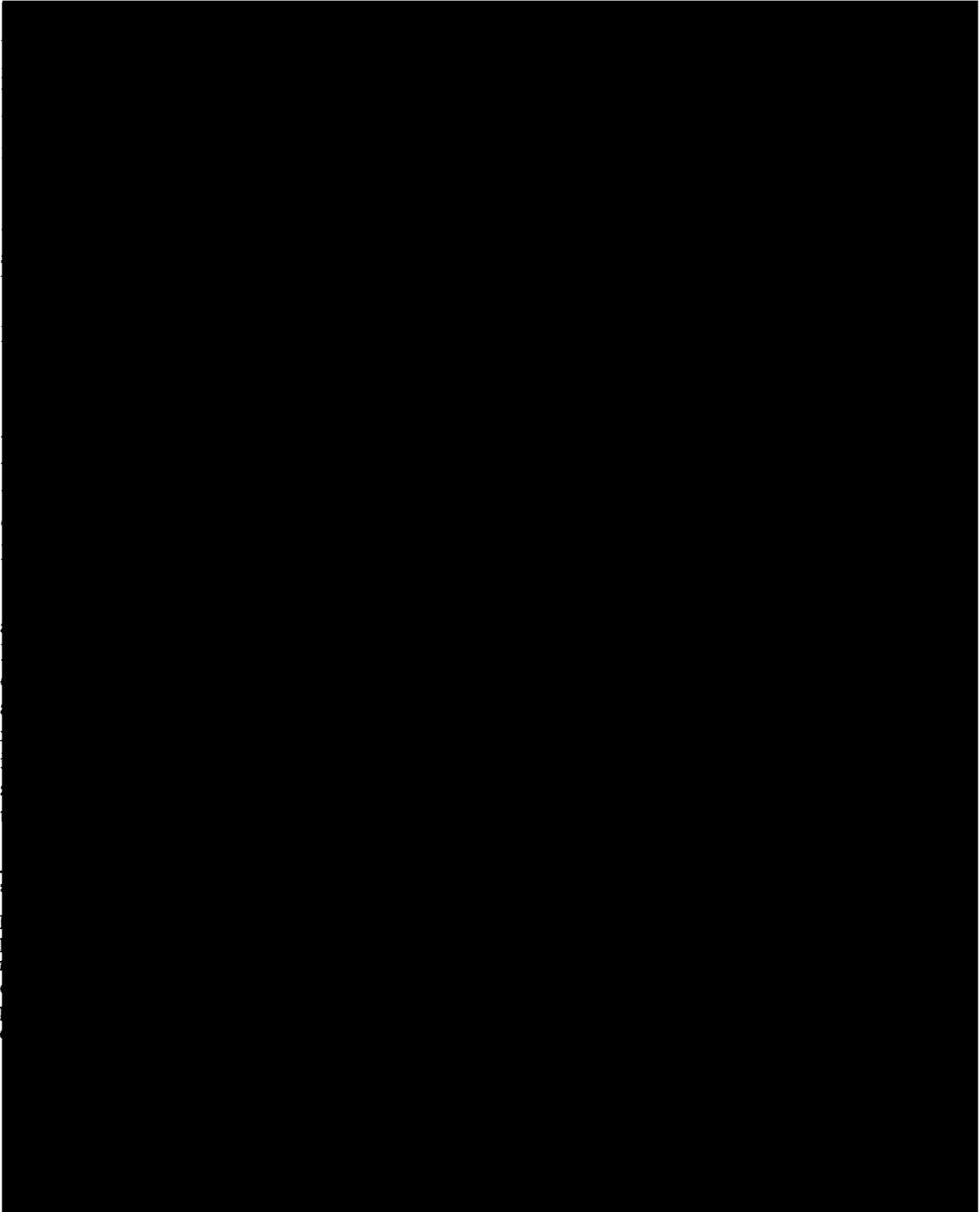
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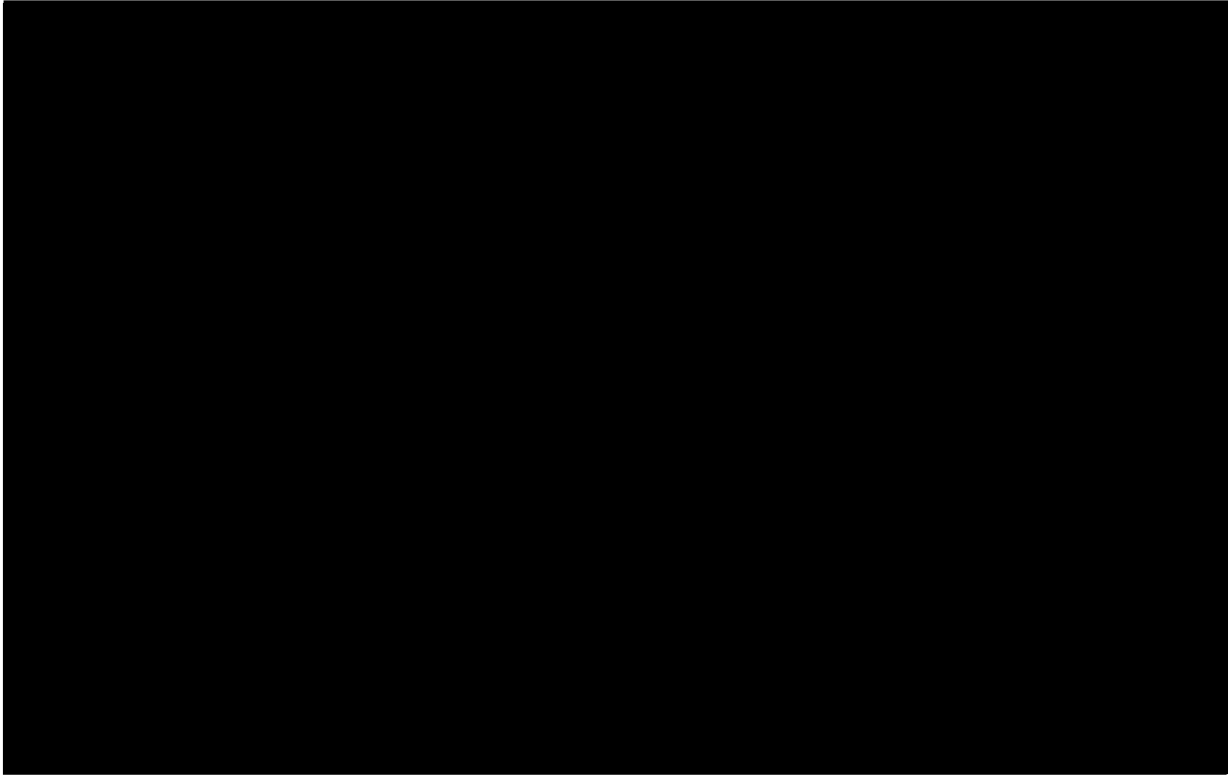


EXHIBIT 1

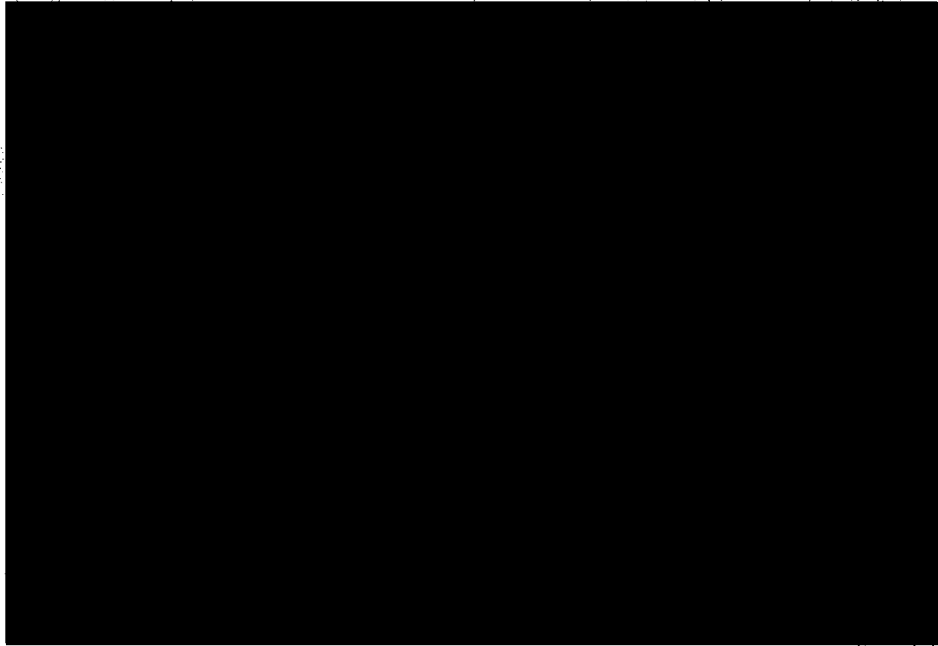
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EXHIBIT 2

[Redacted text]

[Redacted text]

[Redacted text]



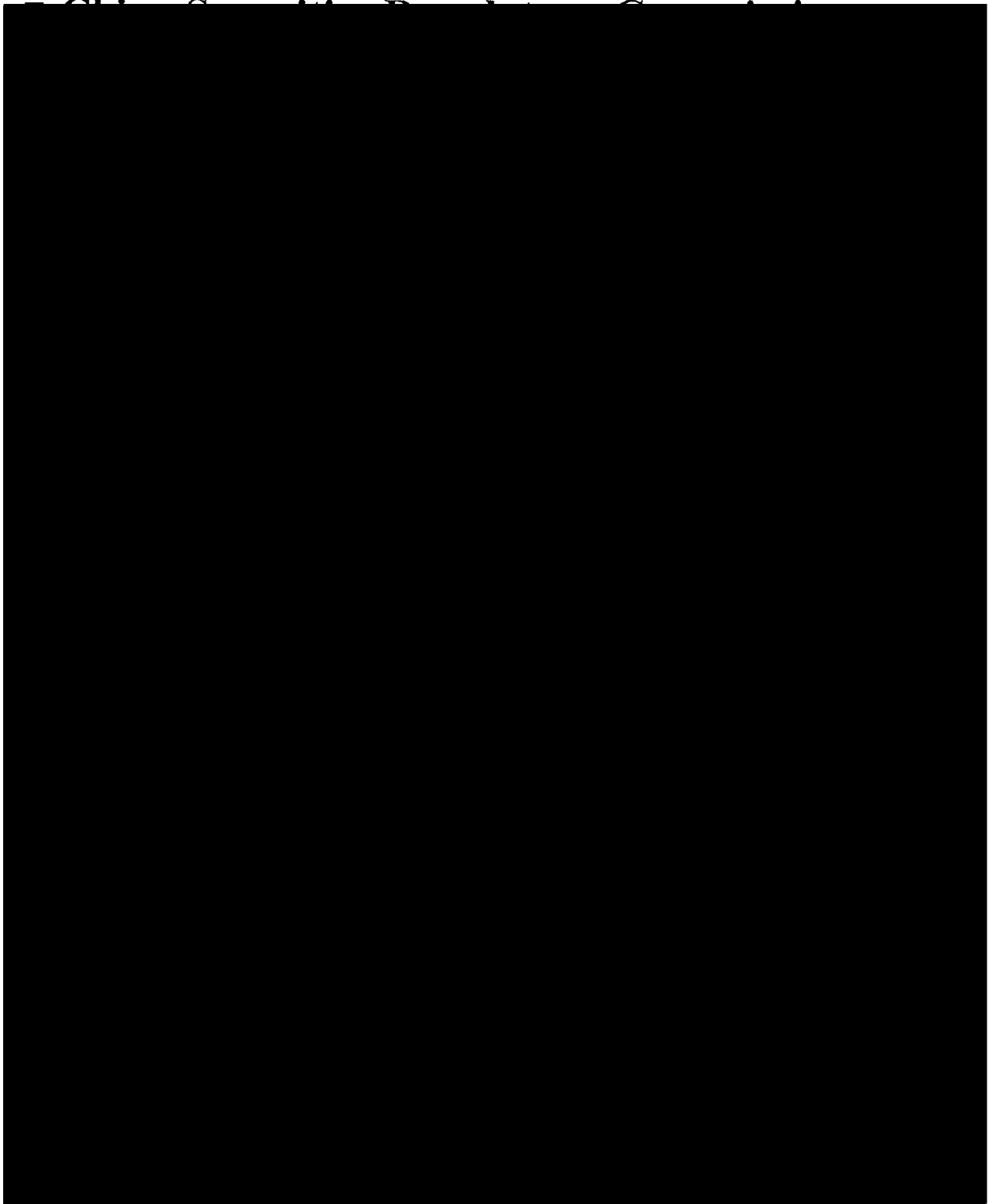




EXHIBIT 7

REDACTED



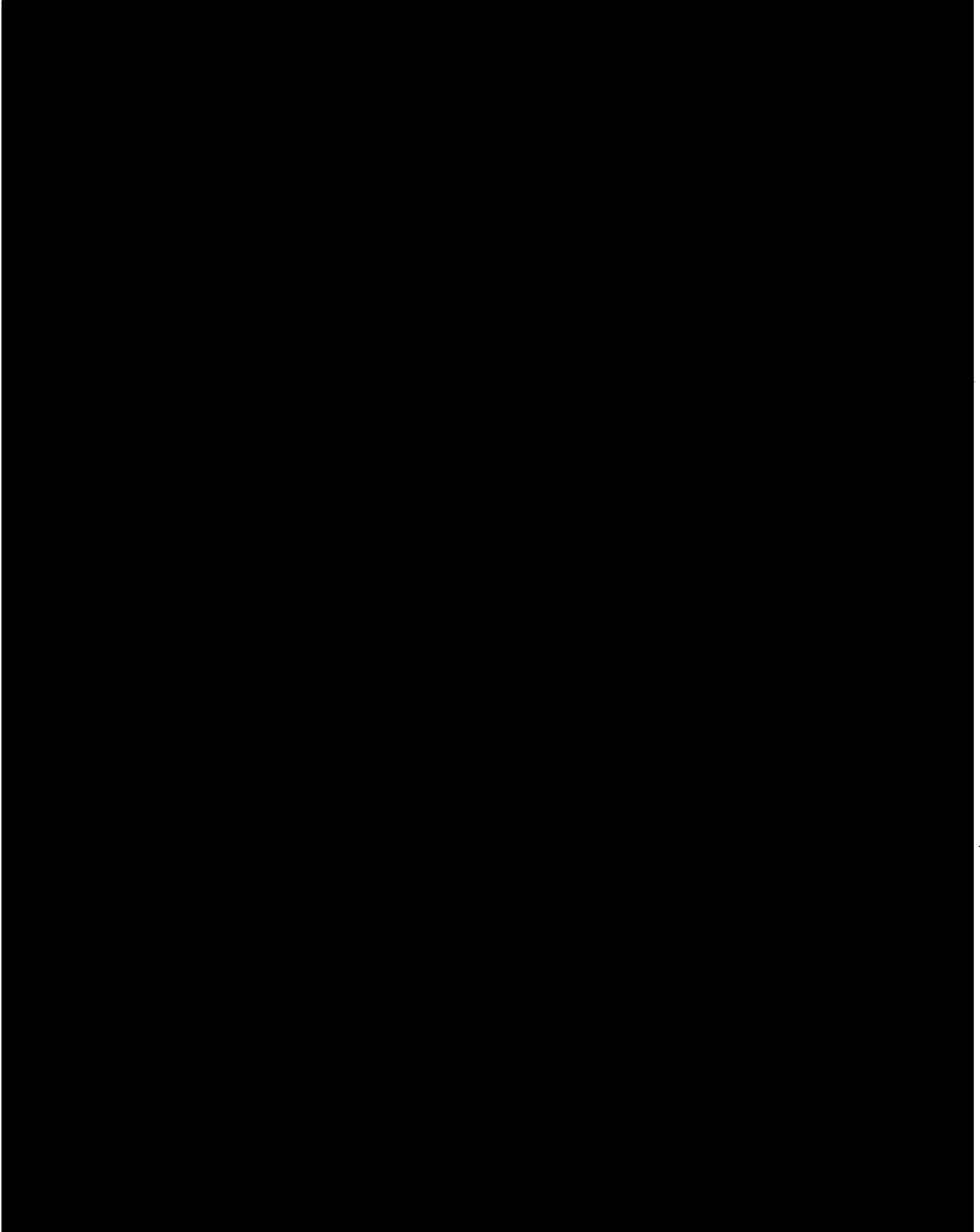
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April 2, 2012

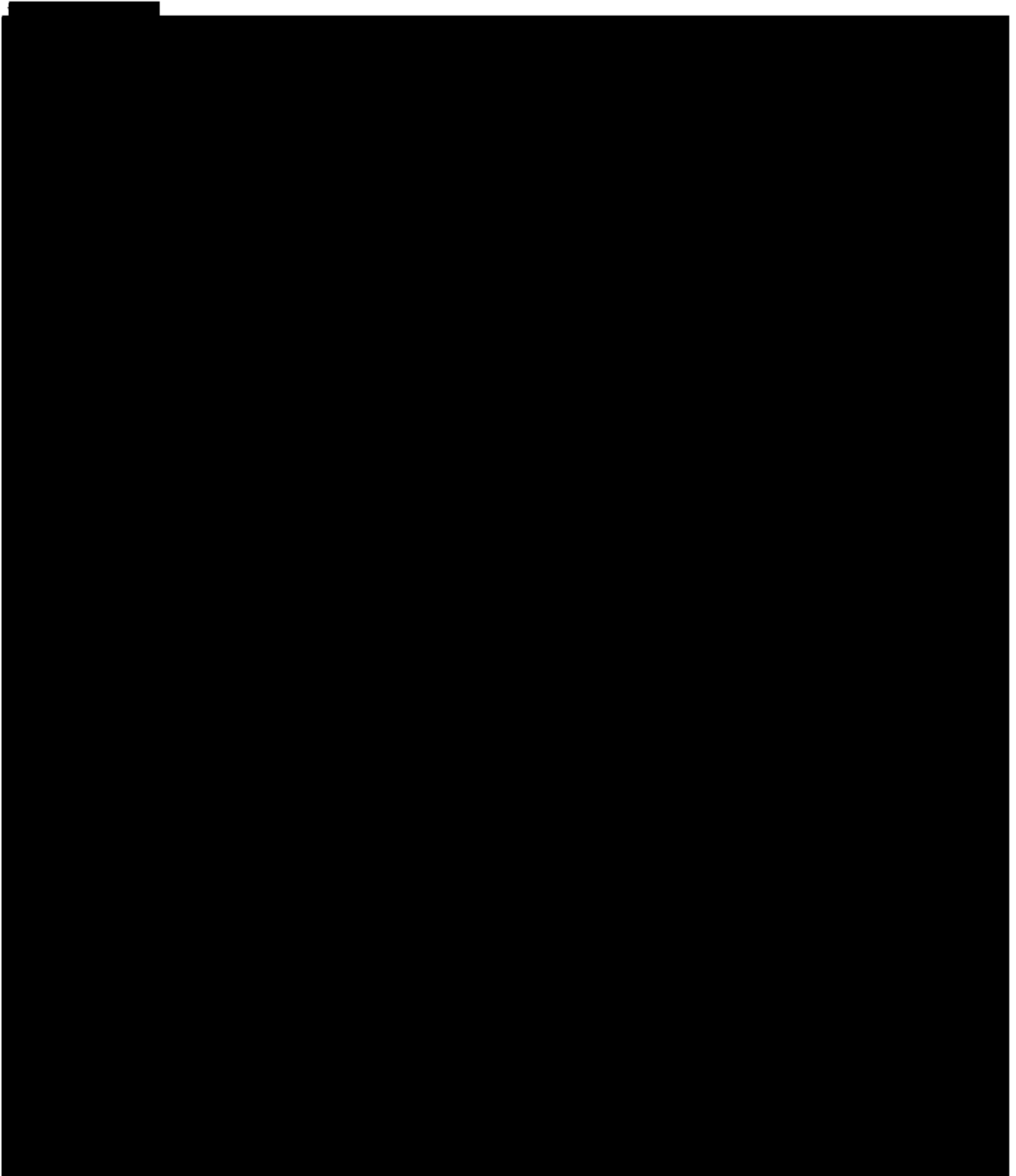
Confidential Pursuant to 17 C.F.R 200.83 and 28 C.F.R. 16.8

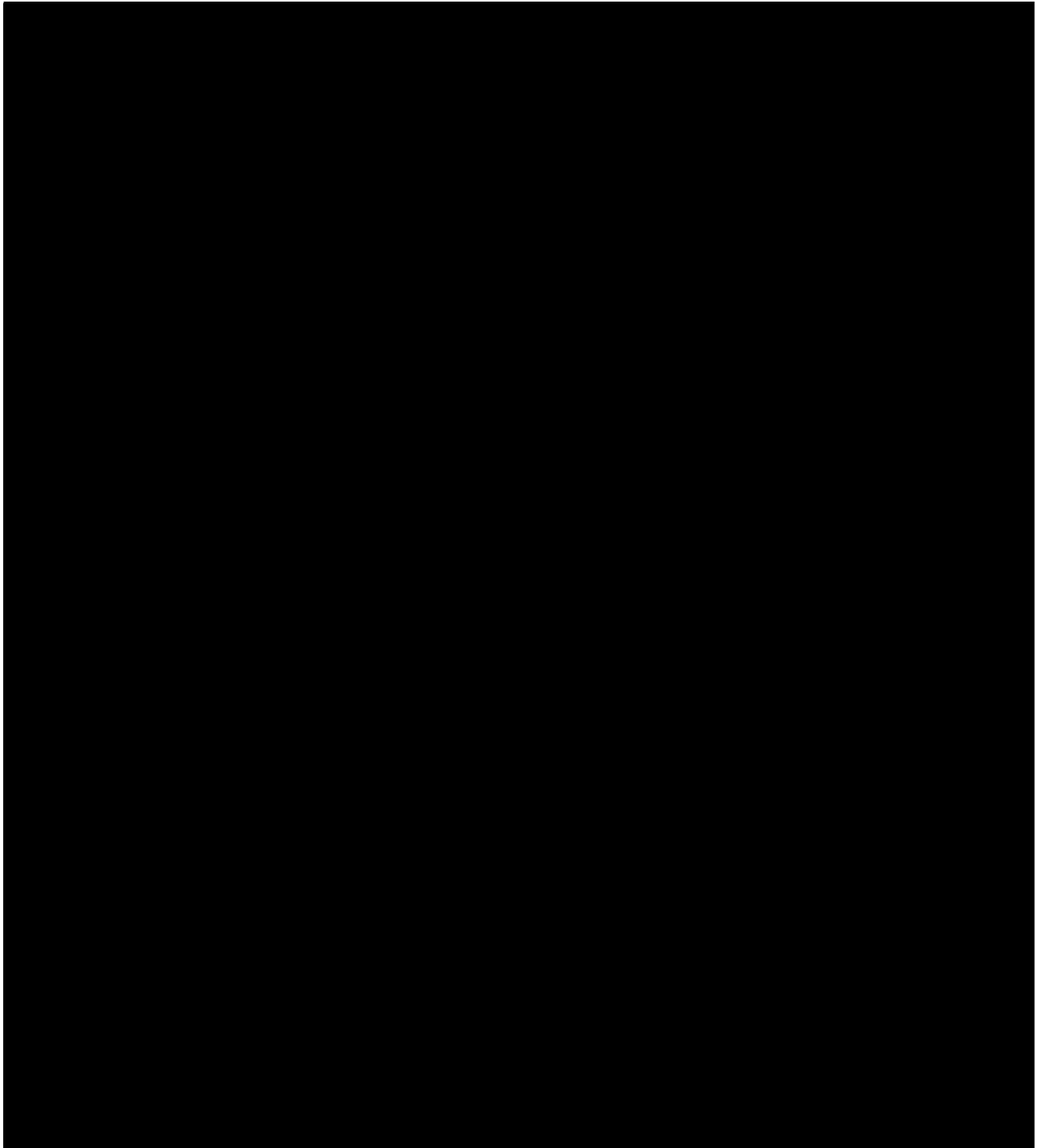






Attachment 1





J [REDACTED]