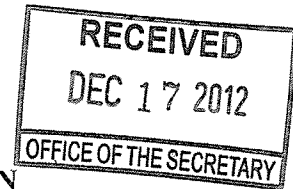


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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 Tohmatsu Certified Public)
Accountants Ltd.;)
PricewaterhouseCoopers Zhong Tian CPAs)
Limited,)

Respondents.)

NOTICE OF ENTRY OF APPEARANCE
ON BEHALF OF RESPONDENT PRICEWATERHOUSECOOPERS ZHONG TIAN
CPAS LIMITED COMPANY

The Clerk of this Court will please note the entry of appearance of the following on behalf of PricewaterhouseCoopers Zhong Tian CPAs Limited Company ("PwC Shanghai"), 11/F Office Tower A, PricewaterhouseCoopers Center, 2 Corporate Avenue, 202 Hu Bin Road, Luwan District, Shanghai, China:

Michael S. Flynn (N.Y. Bar No. 2642643)
DAVIS POLK & WARDWELL LLP
450 Lexington Avenue
New York, New York 10017
(212) 450-4000

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

Dated: December 14, 2012

Respectfully Submitted,



Michael S. Flynn (N.Y. Bar No. 2642643)
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