

ADMINISTRATIVE PROCEEDING  
File Nos. 3-14872, 3-15116

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
June 11, 2013

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In the Matter of

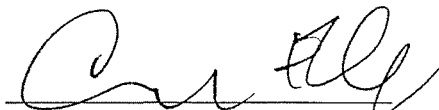
BDO CHINA DAHUA CPA CO., LTD., :  
ERNST & YOUNG HUA MING LLP, :  
KPMG HUAZHEN (SPECIAL GENERAL : ORDER  
PARTNERSHIP), :  
DELOITTE TOUCHE TOHMATSU CERTIFIED :  
PUBLIC ACCOUNTANTS LTD., and :  
PRICEWATERHOUSECOOPERS ZHONG :  
TIAN CPAs LIMITED :

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The Securities and Exchange Commission (Commission) instituted these proceedings on May 9, 2012, and December 3, 2012, pursuant to Rule 102(e)(1)(iii) of the Commission's Rules of Practice. The two proceedings were consolidated on December 20, 2012, pursuant to Rule 201(a) of the Commission's Rules of Practice. The Orders Instituting Proceedings allege that Respondents willfully refused to provide the Commission with audit work papers and other documents relating to their audit or interim review work for certain clients, in violation of Section 106 of the Sarbanes-Oxley Act of 2002 and the Securities Exchange Act of 1934. The hearing is scheduled to begin on July 8, 2013, in Washington, D.C.

On June 7, 2013, the Division of Enforcement (Division) filed a Request for the Issuance of Subpoenas Directed at Respondents (Subpoena Request). Today, this Office received an email from counsel for Respondent PricewaterhouseCoopers Zhong Tian CPAs Limited stating that Respondents intend to file a response to the Subpoena Request on Friday, June 14, 2013, or by any such date that I require.

Accordingly, it is ORDERED that any motions to quash the Subpoena Request shall be filed by Respondents by Friday, June 14, 2013. See 17 C.F.R. §§ 201.232(e), .161(a). If a motion to quash is filed, the Division shall have until Wednesday, June 19, 2013, to file an opposition. No further briefing will be permitted.

  
Cameron Elliot  
Administrative Law Judge