

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-15116

In the Matter of

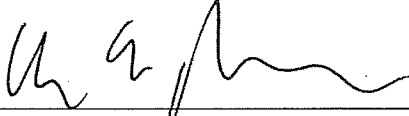
BDO CHINA DAHUA CPA CO., LTD.;
ERNST & YOUNG HUA MING LLP;
KPMG HUAZHEN (SPECIAL GENERAL
PARTNERSHIP);
DELOITTE TOUCHE TOHMATSU CERTIFIED
PUBLIC ACCOUNTANTS LTD.;
PRICEWATERHOUSECOOPERS ZHONG TIAN
CPAs LIMITED

Respondents

NOTICE OF APPEARANCE OF MARC E. JOHNSON

PLEASE TAKE NOTICE that the undersigned, pursuant to Rule 102(d) of the Rules of Practice of the U.S. Securities and Exchange Commission ("SEC"), 17 C.F.R. § 201.102(d), hereby respectfully enters his appearance on behalf of the SEC's Division of Enforcement in the above-captioned proceeding.

Date: December 18, 2012.



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