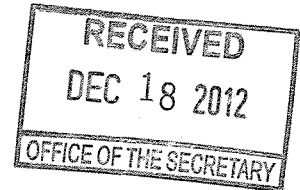


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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.

**PARTIES' BRIEF IN SUPPORT OF JOINT MOTION FOR
ADJOURNMENT OF HEARING AND FOR PREHEARING CONFERENCE,
AND BRIEF OF RESPONDENTS IN SUPPORT OF UNOPPOSED MOTION
FOR AN EXTENSION OF THE ANSWER DATE**

On December 3, 2012, the Securities and Exchange Commission (the "Commission") issued an Order Instituting Proceedings ("OIP") against the five respondents listed in the above caption (the "Respondents"), pursuant to Rule 102(e)(1)(iii) of the Commission's Rules of Practice. According to the OIP, Respondents are foreign public accounting firms that are registered with the Public Company Accounting Oversight Board and located in the People's Republic of China. The OIP alleges that Respondents have willfully refused, in response to Commission requests, to provide the Commission with audit workpapers and related documents, which, the OIP alleges, violated their legal obligations under Section 106 of the Sarbanes Oxley Act of 2002.

The OIP directs Respondents to file an Answer to the OIP's allegations within 20 days of service, as provided by Rule of Practice 220, and that an Initial Decision be issued no later than 300 days from the date of service of the OIP. The Commission maintains that proper service was effected on the various Respondents between December 5 and 12, 2012, by delivery upon their registered agents for service of process.¹ Accordingly, the Respondents' Answers to the OIP are due between December 26, 2012 and January 2, 2013. An Initial Decision is to be issued by October 1, 2013, at least as to one Respondent.

The Parties Jointly Seek Adjournment of the January 7, 2013 Hearing

On December 4, 2012, Chief Administrative Law Judge Brenda P. Murray issued an order scheduling the hearing in this matter for Monday, January 7, 2013, at 9:30 a.m. However, pursuant to Rule 360 of the Commission's Rules of Practice, the hearing in this matter should take place approximately 4 months from the OIP (*i.e.*, in April 2013), because the OIP does not call for an Initial Decision for 300 days. *See* 17 C.F.R. § 201.360. Accordingly, the Division of Enforcement (the "Division"), together with the Respondents,² respectfully submit that the hearing date should be adjourned and, instead, a prehearing conference should be scheduled for January 9, 2013, at 9:30 a.m., or at a mutually convenient time thereafter.

In further support of this motion for an adjournment of the hearing, the parties note that, on December 7, 2012, the Division filed a motion for an order consolidating this proceeding with the proceeding *In the Matter of Deloitte Touche Tohmatsu Certified Public Accountants*

¹ By filing this motion and the memorandum in support, the Firms do not waive or intend to waive any applicable defenses, including defenses asserting improper service and lack of jurisdiction, nor does the pre-Answer nature of this filing constitute a waiver of or intention to waive any other applicable defenses and denials which will be set forth in the Firms' Answers in this proceeding. The Division of Enforcement (the "Division") agrees that neither the filing of this motion and supporting memorandum, nor the pre-Answer nature of this filing, constitutes a waiver of any defense by the Respondents.

² The respondents joining in this motion are BDO China Dahua CPA Co., Ltd. ("BDO China"), Ernst & Young Hua Ming LLP ("E&Y Hua Ming"), KPMG Huazhen (Special General Partnership) ("KPMG Huazhen"), Deloitte Touche Tohmatsu Certified Public Accountants Ltd. ("DTTC"), and PricewaterhouseCoopers Zhong Tian CPAs Limited ("PwC Shanghai").

Ltd., File No. 3-14872 (“DTTC Proceeding”), presently before Judge Cameron Elliot. On December 17, 2012, the Respondents filed responses indicating that they support consolidation of the proceedings.³ Therefore, adjournment of the hearing presently scheduled for January 7, 2013, is further warranted by the fact that the scope of this proceeding, as well as the Hearing Officer assigned, may yet change before that date or still may be unresolved by that date.

Postponing the hearing and scheduling a prehearing conference will allow the parties to address any remaining questions that the Hearing Officer may have concerning consolidation if that motion remains pending. If the motion has been resolved, the parties and the Court also could address an efficient manner in which to adjudicate these proceedings. In particular, a prehearing conference will allow the Court and parties to establish an orderly and efficient schedule for any prehearing motions, and to schedule a mutually acceptable date for a hearing.

Counsel for the Division and the Respondents are available for a prehearing conference on January 9, 2013, at 9:30 a.m., and agree that such a conference should be held in person rather than telephonically.

For the reasons set forth above, the parties respectfully request that the Hearing Officer grant the Joint Motion For Adjournment of Hearing and For Prehearing Conference, and enter an order granting the following relief:

1. Setting aside the January 7, 2013 hearing date; and
2. Scheduling an in-person conference for January 9, 2013, at 9:30 a.m.


³ The four respondents who are not party to the DTTC Proceeding support consolidation as long as their position is not prejudiced, particularly as to any pre-hearing proceedings and a hearing. DTTC filed a separate response supporting consolidation.

**Respondents Seek, and the Division Does Not Oppose,
An Extension of the Answer Date**

The respondents – BDO China, E&Y Hua Ming, DTTC, PwC Shanghai, and KPMG Huazhen – seek extensions of their respective answer dates in light of the upcoming holiday period, and to allow additional time to review the charges against them. For these reasons, the Respondents respectfully request that the Hearing Officer grant their Unopposed Motion For An Extension of the Answer Date, and enter an order granting the an extension of time to file their respective Answers by January 7, 2013. The Division does not oppose this request.

Dated: December 18, 2012

Respectfully submitted,



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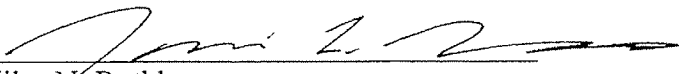
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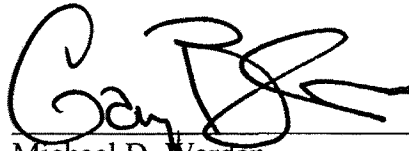
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Respectfully submitted,

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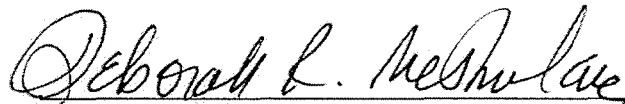
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