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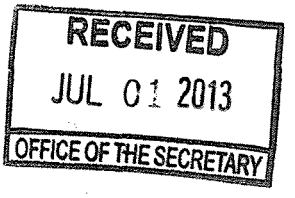

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VIA EMAIL

The Honorable Cameron Elliot
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: ***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., and PricewaterhouseCoopers Zhong Tian CPAs Limited,*** **File Nos. 3-14872,3-15116**

Dear Judge Elliot:

I am writing on behalf of Respondents in this matter to advise the Court of two issues that we have discussed with the Division today.

First, we received the Division's Objection to Witnesses and Exhibits and Motion in Limine as to Certain Testimony Topics, which was filed on June 26, 2013. We believe that most, if not all, of the Division's objections and its motion are premature at this point, and discussed several of them with Division counsel today. However, we did not reach a resolution on the issues raised, and therefore intend to oppose the relief the Division has requested. We propose to file a joint opposition brief on or before July 3, 2013, which is five days after receipt of the motion, setting forth Respondents' grounds for opposing the relief requested.

Second, we also proposed a Protective Order to the Division that would cover exhibits and materials that Respondents' have produced or plan to introduce at the hearing. Thus far, the Division has rejected our request for the Protective Order. As a result, there are two matters that the Protective Order would cover that we wish to raise during our conference on Monday. The first issue relates to confidential, competitive information that was provided to the PCAOB by each of the firms, but which has not been disclosed publicly. The submissions provided to the PCAOB contain current, proprietary information about each firms' clients and revenues that is not shared publicly, and which courts have regularly protected under exactly the type of protective order we have proposed here. The issue is more sensitive in this case where the Division has brought the five Respondents together, and the proprietary information would be disclosed directly to competitors. The Division said that it did not agree to permit that information to remain confidential and plans to disclose that information, identified as to each

firm, in its expert report on sanctions on Monday, July 1, 2013. The Division agreed not to file its report until after the conference, to allow us the opportunity to raise the issue with the Court.

The second issue relates to the identification of two clients, DTTC client A, and Dahua client A. Unlike the other eight clients underlying these proceedings, DTTC client A and Dahua client A are current with their SEC filings, their auditors never resigned, and, in the case of DTTC client A, it remains a client in good standing of DTTC. When Respondents raised the issue of the continued use of the acronyms that the Division initially attached to these clients during the upcoming hearing, the Division indicated that it would not agree to use the acronyms as opposed to action names in the exhibits it intends to use publicly. DTTC and Dahua believe that the public disclosure of the identity of these companies presents a serious and unnecessary risk to these companies and their investors, the harm from which cannot be undone.

Respectfully submitted,

Richard A. Martin /JPB

cc: All counsel of record