UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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

RECEIVED
JUL 01 2013
OFFICE OF THE SECRETARY

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 ACOUNTANTS LTD., and PRICWATERHOUSECOOPERS ZHONG TIAN CPAs LIMITED	The Honorable Cameron Elliot, Hearing Officer

NOTICE OF APPEARANCE OF JAN FOLENA

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 her appearance on behalf of the SEC's Division of Enforcement in the above-captioned proceeding.

Dated: July 1, 2013

Respectfully submitted,

Jan M. Folena (PA Bar #74108)
U.S. Securities and Exchange Commission
100 F Street, NE, Mail Stop 5971
Washington, DC 20549-5971
(202) 551-4738
(202) 772-9362
E-mail: folenaj@sec.gov

COUNSEL FOR DIVISION OF ENFORCEMENT