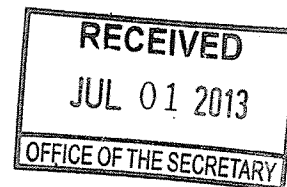


UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

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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,  
 Respondents.

---

SUBPOENA DUCES TECUM

TO: Custodian of Records  
KPMG Huazhen (Special General Partnership)  
c/o Neal E. Sullivan, Esq.  
Sidley Austin, LLP  
1501 K Street, N.W.  
Washington, DC 20005

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.  
Division of Enforcement  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

By the date of July 8, 2013.

Dated: July 1, 2013.

By:   
Honorable Cameron Elliot  
Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT  
KPMG HUAZHEN (SPECIAL GENERAL PARTNERSHIP)**

**DEFINITIONS AND INSTRUCTIONS**

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**KPMG Huazhen**” refers to KPMG Huazhen (Special General Partnership) and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Clients D, E, and F from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to KPMG Huazhen seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

16. Documents produced pursuant to this attachment shall be produced in the order in which they appear in your files and shall not be shuffled or otherwise rearranged. Documents

that in their original condition were stapled, clipped, or otherwise fastened together shall be produced in that form.

17. Electronic mail produced pursuant to this attachment shall be provided in its original electronic format on a CD-ROM disk with a label clearly identifying the disk as containing material responsive to this attachment and indicating the request to which the documents are responsive. For the time being, you need not provide hard copies of electronic mail messages that are produced in electronic format.

18. Provide a list of the documents you produce, indicating in each instance the request to which the document is responsive. Also, identify and generally describe all requested documents that you do not produce and indicate the location of each such document and your reason for not producing it.

19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document;

and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

### **DOCUMENT REQUESTS**

1. All documents constituting or reflecting communications between KPMG Huazhen and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between KPMG Huazhen and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which KPMG Huazhen is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which KPMG Huazhen performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between KPMG Huazhen and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by KPMG Huazhen.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show KPMG Huazhen's:
- a. Total revenues collected;
  - b. Total audit fees collected;
  - c. Total hours billed for all services;
  - d. Total hours billed for the performance of audit services;
  - e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
  - e. Hours billed for engagements as principal auditor of PRC-based U.S. issuers.





**ATTACHMENT TO SUBPOENA TO RESPONDENT  
PRICEWATERHOUSECOOPERS ZHONG TIAN CPAS LIMITED**

**DEFINITIONS AND INSTRUCTIONS**

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**PwC Shanghai**” refers to PricewaterhouseCoopers Zhong Tian CPAs Limited and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Clients H and I from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to PwC Shanghai seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

16. Documents produced pursuant to this attachment shall be produced in the order in which they appear in your files and shall not be shuffled or otherwise rearranged. Documents

that in their original condition were stapled, clipped, or otherwise fastened together shall be produced in that form.

17. Electronic mail produced pursuant to this attachment shall be provided in its original electronic format on a CD-ROM disk with a label clearly identifying the disk as containing material responsive to this attachment and indicating the request to which the documents are responsive. For the time being, you need not provide hard copies of electronic mail messages that are produced in electronic format.

18. Provide a list of the documents you produce, indicating in each instance the request to which the document is responsive. Also, identify and generally describe all requested documents that you do not produce and indicate the location of each such document and your reason for not producing it.

19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document;

and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

### DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between PwC Shanghai and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between PwC Shanghai and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which PwC Shanghai is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which PwC Shanghai performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between PwC Shanghai and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by PwC Shanghai.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show PwC Shanghai's:

- a. Total revenues collected;
- b. Total audit fees collected;
- c. Total hours billed for all services;
- d. Total hours billed for the performance of audit services;
- e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
- e. Hours billed for engagements as principal auditor of PRC-based U.S. issuer.

RECEIVED  
JUL 01 2013  
OFFICE OF THE SECRETARY

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

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,

SUBPOENA DUCES TECUM.

Respondents.

TO: Custodian of Records  
Deloitte Touche Tohmatsu Certified Public Accountants Ltd.  
c/o Miles N. Ruthberg, Esq.  
Latham & Watkins LLP  
885 Third Avenue  
New York, NY 10022

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.  
Division of Enforcement  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

By the date of July 8, 2013.

Dated: July 1, 2013.

By:   
Honorable Cameron Elliot  
Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT  
DELOITTE TOUCHE TOHMATSU CERTIFIED PUBLIC ACCOUNTANTS LTD.**

**DEFINITIONS AND INSTRUCTIONS**

The following definitions and rules of construction apply to this attachment:

1. The term “**document**” includes, but is not limited to, all records, materials and other tangible forms of expression in your possession or custody, or under your control, whether originals, copies, annotated copies, drafts or final versions, and however created, produced, stored or maintained, including, but not limited to, working papers, audit documentation, charts, lists, logs, spreadsheets, financial information or analyses, books, papers, files, notes, memoranda, reports, schedules, charts, lists, transcriptions, correspondence, telegrams, telexes, wire messages, telephone messages, calendars, diaries, budgets, invoices, audio and video recordings, electronic mail, text messages, electronic data compilations, computer disks (or hard copy of the data contained on such disks), and other electronic media, microfilm, microfiche, and storage devices. The term “**document**” includes finished versions and drafts of documents; it also includes original documents (or copies thereof if the originals are not available), annotations, non-conforming copies, and all copies that differ in any respect from the original, as well as attachments, appendices, amendments, and any other materials created or transmitted in connection with a responsive document.

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4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “DTTC” refers to Deloitte Touche Tohmatsu Certified Public Accountants Ltd. and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “Clients” refers to Client G from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and Client A from *In the Matter of Deloitte Touche Tohmatsu Certified Public Accountants Ltd.*, File No. 3-14872, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.

9. The term “**Section 106 requests**” refers to any requests issued by the SEC to DTTC seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

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### DOCUMENT REQUESTS

1. All documents constituting or reflecting communications between DTTC and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between DTTC and any of the Clients concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which DTTC is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which DTTC performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications

between DTTC and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by DTTC.

5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show DTTC's:
  - a. Total revenues collected;
  - b. Total audit fees collected;
  - c. Total hours billed for all services;
  - d. Total hours billed for the performance of audit services;
  - e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
  - e. Hours billed for engagements as principal auditor of PRC-based U.S. issuer.

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UNITED STATES OF AMERICA

Before the

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ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

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Partnership);  
Deloitte Touche Tohmatsu Certified Public  
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CPAs Limited,  
Respondents.  
\_\_\_\_\_

SUBPOENA DUCES TECUM

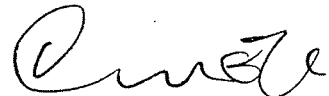
TO: Custodian of Records  
BDO China Dahua CPA Co., Ltd.  
c/o Deborah R. Meshulam, Esq.  
DLA Piper LLP  
500 8<sup>th</sup> Street, N.W.  
Washington, DC 20004

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.  
Division of Enforcement  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

By the date of JULY 8, 2013

Dated: JULY 1, 2013.

By:   
Honorable Cameron Elliot  
Administrative Law Judge

**ATTACHMENT TO SUBPOENA TO RESPONDENT  
BDO CHINA DAHUA CPA CO., LTD.**

**DEFINITIONS AND INSTRUCTIONS**

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2. The term “**communication**” includes any transmittal or receipt of information, whether by chance or prearranged, formal or informal, oral, written or electronic, and includes without limitation: conversations, meetings and discussions in person; conversations, meetings and discussions by telephone; and written correspondence through the use of the mails, courier services, electronic media (such as electronic mail), and telephone lines and wires.

3. A communication or document “**concerning**,” “**involving**,” or “**related to**” any given subject means any communication or document that constitutes, contains, discusses, embodies, evidences, reflects, identifies, states, refers to, deals with, bears upon, or is in any way pertinent to that subject, including documents concerning the preparation of other documents.

4. Reference to an entity shall also include that entity’s parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, partners, and independent contractors, and all other persons or entities acting or purporting to act on its behalf.

5. The disjunctive (“or”) shall be deemed to include the conjunctive (“and”), and the conjunctive (“and”) shall be deemed to include the disjunctive (“or”); and each of the functional words “each,” “every,” “any” and “all” shall be deemed to include each of the other functional words.

6. “**BDO China**” refers to BDO China Dahua CPA Co., Ltd. and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Client A**” refers to Client A from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of its officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on its behalf, including any special or independent committees of its Boards of Directors, and any successor audit firms.

8. The term “**SEC**” means the U.S. Securities and Exchange Commission, all divisions thereof, all of its officers, board members, employees, representatives, agents, and all other persons or entities acting or purporting to act on its behalf.



9. The term “**Section 106 requests**” refers to any requests issued by the SEC to BDO China seeking the production of audit workpapers and related documents pursuant to Section 106 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”), as amended by Section 929J of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

10. The term “**Chinese Government**” means the government of the People’s Republic of China, including any governmental, administrative, or regulatory authority, commission, board, agency, party, peoples’ committee, ministry, department, instrumentality, bureau, or political subdivision and any court, tribunal, or judicial or arbitral body, all officers, employees, representatives, or agents thereof, and all other individuals or entities acting or purporting to act on its behalf.

11. The term “**PRC-based U.S. issuer**” means any “issuer,” as defined in Section 2(a)(7) of Sarbanes-Oxley, 15 U.S.C. § 7201(a)(7), and PCAOB Rule 1001(i)(iii).

12. The terms “**audit**” and “**audit services**” incorporate the definitions provided in PCAOB Rules 1001(a)(v) and 1001(a)(vii), respectively.

13. The term “**principal auditor**” means any accounting firm that issues an audit report required to be reported in Item 4.1 of PCAOB Form 2.

14. The term “**substantial role work**” incorporates the definitions provided in PCAOB Rule 1001(p)(ii)

15. The term “**referred work**” means any audit services not provided on either a principal auditor or a substantial role work basis.

16. Documents produced pursuant to this attachment shall be produced in the order in which they appear in your files and shall not be shuffled or otherwise rearranged. Documents

that in their original condition were stapled, clipped, or otherwise fastened together shall be produced in that form.

17. Electronic mail produced pursuant to this attachment shall be provided in its original electronic format on a CD-ROM disk with a label clearly identifying the disk as containing material responsive to this attachment and indicating the request to which the documents are responsive. For the time being, you need not provide hard copies of electronic mail messages that are produced in electronic format.

18. Provide a list of the documents you produce, indicating in each instance the request to which the document is responsive. Also, identify and generally describe all requested documents that you do not produce and indicate the location of each such document and your reason for not producing it.

19. If you withhold any document based on a claim of privilege, please provide the following information as to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; and (f) the privilege asserted.

20. If any documents responsive to this document request were in your possession, custody, or control at some time in the past, but are no longer available, provide a list of such documents, indicating in each instance the request to which the document was responsive. Please provide the following information with respect to each such document: (a) the author(s); (b) the date the document was created; (c) each person who received a copy of the document or was informed of its contents; (d) the person who now has the document or was last known to have it; (e) the general subject matter of the document; (f) a detailed description of the document;

and (g) a detailed and complete explanation of why such document is no longer in your possession, custody, or control.

21. Unless otherwise provided, these Requests seek documents from January 1, 2010 to December 3, 2012.

### **DOCUMENT REQUESTS**

1. All documents constituting or reflecting communications between BDO China and the Chinese government, including, but not limited to, the China Securities Regulatory Commission, the Ministry of Finance, the State Secrets Bureau and the State Archives Administration, related to (a) any Section 106 request, (b) any other request from the SEC or PCAOB seeking audit workpapers and/or related documents, or (c) producing audit workpapers to the SEC or the PCAOB, either on a general basis or in response to a specific request or subpoena.

2. All documents constituting or reflecting communications between BDO China and Client A concerning any Section 106 request or any other request from the SEC or PCAOB for audit workpapers, including, but not limited to, any response, objection, or production of documents in response to any such request.

3. As of June 7, 2013, documents sufficient to show all PRC-based U.S. issuers for which BDO China is currently engaged to perform principal auditor, substantial role, or referred work, including all engagement letters.

4. For every PRC-based U.S. issuer for which BDO China performed substantial role or referred work during the period April 1, 2011 through March 31, 2012, all communications between BDO China and the principal auditor(s) constituting or reflecting the transmission of audit workpapers created by BDO China.

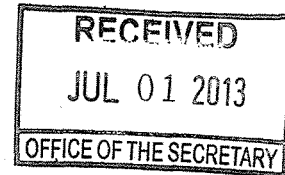
5. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to show BDO China's:

- a. Total revenues collected;
- b. Total audit fees collected;
- c. Total hours billed for all services;
- d. Total hours billed for the performance of audit services;
- e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
- f. Hours billed for engagements as principal auditor of PRC-based U.S. issuers.

6. For each of the years ended March 31, 2010; March 31, 2011; and March 31, 2012, documents sufficient to identify each PRC-based U.S. issuer for which BDO China performed substantial role work or referred work, and for each such issuer, documents sufficient to show:

- a. The name of any subsidiary or component (as defined in Note 2 to PCAOB Rule 1001(p)(ii)) for which BDO China performed audit services;
- b. The city of the engagement;
- c. The most recent year-end audited;
- d. The identity and location of the principal auditor;
- e. Date of report to parent engagement team;
- f. Date acquired as an audit client;
- g. Name and location of referring office or firm;
- h. Nature and scope of work performed;

- i. Engagement partner;
- j. Engagement hours;
- k. Engagement fee for audit;
- l. Assets of subsidiary or component;
- m. Percentage of parent company issuer's consolidated assets;
- n. Reporting currency of subsidiary or component;
- o. Revenues for subsidiary or component; and
- p. Percentage of parent company issuer's consolidated revenues.



UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File Nos. 3-14872, 3-15116

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,

SUBPOENA DUCES TECUM

Respondents.

TO: Custodian of Records  
Ernst & Young Hua Ming LLP  
c/o Richard A. Martin, Esq.  
Orrick, Herrington & Sutcliffe LLP  
51 West 52<sup>nd</sup> Street  
New York, NY 10019

YOU MUST PRODUCE everything specified in the Attachment to this Subpoena to:

David S. Mendel, Esq.  
Division of Enforcement  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

By the date of JULY 8, 2013

Dated: JULY 1, 2013.

By:   
Honorable Cameron Elliot  
Administrative Law Judge

ATTACHMENT TO SUBPOENA TO RESPONDENT  
ERNST & YOUNG HUA MING LLP

DEFINITIONS AND INSTRUCTIONS

The following definitions and rules of construction apply to this attachment:

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6. “**EYHM**” refers to Ernst & Young Hua Ming LLP and all present and former subsidiaries, affiliates, predecessors, successors, officers, directors, agents, employees, shareholders, partnerships, general and limited partners thereof, and all other persons or entities acting or purporting to act on its behalf.

7. The term “**Clients**” refers to Clients B and C from *In the Matter of BDO China Dahua CPA Co., Ltd.*, File No. 3-15116, and all of their officers, commissioners, employees, representatives, and agents, and all other persons or entities acting or purporting to act on their behalf, including any special or independent committees of their Boards of Directors, and any successor audit firms.

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- c. Total hours billed for all services;
- d. Total hours billed for the performance of audit services;
- e. Audit fees collected for engagements as principal auditor of PRC-based U.S. issuers; and
- e. Hours billed for engagements as principal auditor of PRC-based U.S. issuers.