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UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

In the Matter of

HARDING ADVISORY LLC and

WING F. CHAU,

Respondents.

Administrative Proceeding

File No. 3-15574

NOTICE OF CHANGE OF ADDRESS

PLEASE TAKE NOTICE that Pursuant to Rule 102(d) of the Rules of Practice of the U.S. Securities and Exchange Commission (17 C.F.R. § 201.102(d)), Alex Lipman, attorney for Respondents Harding Advisory LLC and Wing F. Chau, hereby notifies the Commission of a change in firm affiliation and address as follows:

Prior to February 9, 2015:

Alex Lipman, Esq.
NIXON PEABODY LLP

[REDACTED]

As of February 9, 2015:

Alex Lipman, Esq.
BROWN RUDNICK LLP

[REDACTED]

Dated: February 10, 2015

Respectfully submitted,

BROWN RUDNICK, LLP

By: 
Alex Lipman, Esq.



*Attorneys for Respondents
Harding Advisory LLC and Wing F. Chau*

Fax Facsimile Cover Sheet



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February 10, 2015

THIS TRANSMISSION CONSISTS OF THIS COVER SHEET AND 2 PAGE(S)

DELIVER TO	COMPANY/FIRM	FAX NUMBER	PHONE NUMBER
Elizabeth M. Murphy, Secretary	U.S. Securities and Exchange Commission	[REDACTED]	[REDACTED]

RE: In the Matter of Harding Advisory LLC, et al,
Administrative Proceeding File No. 3-15574

FROM Alex Lipman
DIRECT DIAL [REDACTED]
DIRECT FAX [REDACTED]
C/M/A # 000001 / 0065/ 3722
MESSAGE Please find for filing in the above-referenced matter a Notice of Change of Address for Alex Lipman on behalf of Respondents

If you do not receive all pages, please call 212-209-4993

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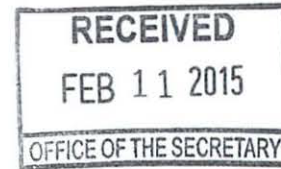
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KAREN M. FORTE

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February 10, 2015

VIA FACSIMILE AND FEDERAL EXPRESS

Elizabeth M. Murphy
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington DC 20549

**RE: In the Matter of Harding Advisory LLC, et al,
Administrative Proceeding File No. 3-15574**

Dear Ms. Murphy:

This firm represents Respondents Harding Advisory LLC and Wing F. Chau in the above-referenced proceeding. Enclosed for filing, please find:

1. Notice of Change of Address of Alex Lipman;
2. Notice of Change of Address of Ashley Baynham; and
3. Certificate of Service.

Thank you for your attention to this matter.

Sincerely,

BROWN RUDNICK LLP



Karen M. Forte
Paralegal

Enclosures