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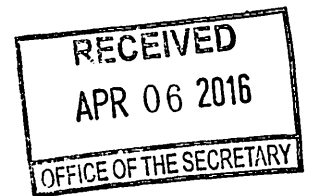
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-17112

In the Matter of

FRAZER FROST, LLP; SUSAN WOO, CPA; and MIRANDA
SUEN, CPA,

Respondents



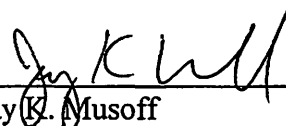
**NOTICE OF RESPONDENTS' MOTION TO DISMISS CERTAIN CLAIMS IN THE
ORDER INSTITUTING PROCEEDINGS**

PLEASE TAKE NOTICE that, upon the accompanying Memorandum of Law, dated April 5, 2016, Respondents Frazer Frost, LLP, Susan Woo, CPA and Miranda Suen, CPA ("Respondents"), by and through their attorneys Loeb & Loeb LLP, and pursuant to Rule 154 of the U.S. Securities and Exchange Commission's ("Commission") Rules of Practice, hereby move Presiding Administrative Law Judge Grimes for an Order dismissing all allegations of the order instituting proceedings with respect to the Respondents, which are based on the assertion that Respondents failed to recommend that China Valves Technology, Inc. make revisions to its third quarter Form 10-Q, on the grounds that the allegations are estopped by the doctrine of judicial estoppel.

PLEASE TAKE FURTHER NOTICE that pursuant to Rule 154(b) of the Commission's Rules of Practice, answering papers, if any, shall be served no later than five days after service of this motion, and reply papers, if any, shall be served no later than three days after service of the answering papers.

Dated: April 5, 2016
New York, New York

LOEB & LOEB LLP

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