

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 72296 / June 2, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3556 / June 2, 2014

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

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	:	
	:	
	:	
	:	EXTENSION ORDER
	:	

On May 29, 2014, Respondents Ernst & Young Hua Ming LLP, KPMG Huazhen (Special General Partnership), Deloitte Touche Tohmatsu Certified Public Accountants, Ltd., PricewaterhouseCoopers Zhong Tian CPAs Limited (collectively the “Big Four Respondents”), and the Division of Enforcement (“Division”), jointly requested a 90-day extension to the briefing schedules set by the Commission by orders dated May 9, 2014.¹ The Division represents that Respondent BDO China Dahua CPA Co. Ltd. (“Dahua”) agrees with the proposed extension.

In support of their motion, the Division and the Big Four Respondents state that the 90-day extension would facilitate the parties’ continued settlement efforts and

¹ *Order Granting Leave to Adduce Additional Evidence and Granting the Petition for Review*, Exchange Act Release No. 72140, 2014 WL 1871078, at *5 (May 9, 2014); *Order Denying the Division’s Motion to Strike the Notice of Withdrawal of Appearance and Setting a Briefing Schedule*, Exchange Act Release No. 72134, 2014 WL 1871077, at * 4 (May 9, 2014).

because continuing these talks while briefing the appeal would present challenges, given the breadth, complexity, and sensitivity of the issues involved. The Division further states that although settlement discussions to date have not included Dahua, the resolution of some or all of the proceedings with respect to the Big Four Respondents could affect issues regarding remedies that would be addressed by the Dahua-related briefing.

Extensions of time are disfavored. It appears appropriate, however, to grant the requested extension. Therefore,

It is ORDERED that the briefing schedule is extended as follows:

September 19, 2014: Big Four Respondents' consolidated opening brief; the Division's opening brief (as to remedies imposed on Dahua).

November 4, 2014: Division's principal brief and response to Big Four Respondents' opening brief; Dahua's response brief to the Division's opening brief (as to remedies imposed by Dahua).

November 25, 2014: Big Four Respondents' single consolidated response and reply brief.

December 11, 2014: Division's reply brief (as to the Division's Petition for review).

For the Commission, by its Secretary, pursuant to delegated authority.

Lynn M. Powalski
Deputy Secretary