

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 73408 / October 22, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3590 / October 22, 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	:	EXTENSION ORDER
PARTNERSHIP),	:	
DELOITTE TOUCHE TOHMATSU CERTIFIED	:	
PUBLIC ACCOUNTANTS LTD., and	:	
PRICEWATERHOUSECOOPERS ZHONG	:	
TIAN CPAs LIMITED	:	
	:	
	:	
	:	

On October 20, 2014, Respondents Ernst & Young Hua Ming LLP (“EYHM”), KPMG Huazhen (Special General Partnership) (“KPMG Huazhen”), Deloitte Touche Tohmatsu Certified Public Accountants, Ltd. (“DTTC”), Pricewaterhousecoopers Zhong Tian CPAs Limited (“PwC Shanghai”) (collectively the “Big Four Respondents”), and the Division of Enforcement (“Division”), jointly requested a 45-day extension to the briefing schedules set by the Commission by order dated August 14, 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, in light of the progress made thus far and current prospects for a potential settlement, it is worthwhile to continue their discussions, so a 45-day extension is warranted. Absent an extension, continuing these talks while briefing the appeal would present challenges, given the breadth, complexity, and sensitivity of the issues involved.

¹ *Extension Order*, Exchange Act Release No. 72845 (August 14, 2014).

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:

December 18, 2014: Big Four Respondents' consolidated opening brief; the Division's opening brief (as to remedies imposed on Dahua).

February 10, 2015: 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).

March 3, 2015: Big Four Respondents' single consolidated response and reply brief.

March 20, 2015: Division's reply brief (as to the Division's Petition for review).

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

Kevin M. O'Neill
Deputy Secretary