

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9761 / April 28, 2015

INVESTMENT ADVISERS ACT OF 1940
Release No. 4071 / April 28, 2015

INVESTMENT COMPANY ACT OF 1940
Release No. 31583 / April 28, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-15574

In the Matter of
HARDING ADVISORY LLC and
WING F. CHAU

EXTENSION ORDER

On April 27, 2015 Respondents requested a second extension of the briefing schedule. The Division consents to this request.

Extensions of time are disfavored. For the reasons stated in the request, it appears appropriate, however, to grant an extension.

Therefore, it is ORDERED that the time for filing the parties' briefs in opposition is extended to May 8, 2015, and any reply brief shall be filed by May 22, 2015.

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

Lynn M. Powalski
Deputy Secretary