

ADMINISTRATIVE PROCEEDING  
FILE NO. 3-15116

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
December 4, 2012

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In the Matter of

BDO CHINA DAHUA CPA CO., LTD.;	:	
ERNST & YOUNG HUA MING LLP;	:	
KPMG HUAZHEN (SPECIAL GENERAL	:	ORDER SCHEDULING
PARTNERSHIP);	:	HEARING AND
DELOITTE TOUCHE TOHMATSU CERTIFIED	:	DESIGNATING
PUBLIC ACCOUNTANTS LTD.;	:	PRESIDING JUDGE
PRICEWATERHOUSECOOPERS ZHONG	:	
TIAN CPAs LIMITED	:	

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The Securities and Exchange Commission (Commission) has ordered, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice, that the Administrative Law Judge assigned to this proceeding shall issue an initial decision no later than 300 days from service of the Order Instituting Proceedings. See 17 C.F.R. § 201.360(a)(2).

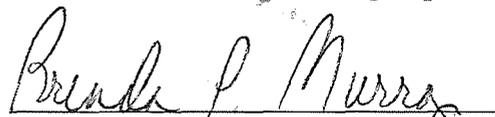
IT IS ORDERED that the hearing in this matter commence at 9:30 a.m., Monday, January 7, 2013, in the Commission Headquarters Offices, Hearing Room 2, 100 F Street, N.E., Washington, D.C. 20549.

IT IS FURTHER ORDERED that Administrative Law Judge Carol Fox Foelak preside at the hearing in these proceedings and perform other and related duties in accordance with the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the parties confer and notify the presiding judge of a suggested date and time for a prehearing conference which will be conducted telephonically unless the parties prefer otherwise.

Information prepared by this office to assist the parties is attached to this Order.

For the Commission, by its Chief Administrative Law Judge, pursuant to delegated authority.

  
Brenda P. Murray  
Chief Administrative Law Judge

Office of Administrative Law Judges  
U.S. Securities and Exchange Commission  
100 F Street, NE, Mail Stop 2557  
Washington, DC 20549  
Phone: 202-551-6030 - Fax: 202-777-1031 - E-Mail: [alj@sec.gov](mailto:alj@sec.gov)

This information is primarily for pro se Respondents:

**General Information** Respondents in an administrative proceeding are entitled to be represented by counsel of their choice. The Office of Administrative Law Judges (“Office”) encourages Respondents to retain legal counsel; however, the Securities and Exchange Commission (“Commission”) cannot appoint or pay for a Respondent’s legal counsel. Administrative proceedings are governed by the Commission’s Rules of Practice (“Rules”) found at 17 C.F.R. § 201 et seq. The Rules specify that administrative proceedings should be concluded by initial decisions issued within specific time periods. (Rule 360) The Commission’s Rules of Practice are available on the Internet at <http://www.sec.gov/about/rulesofpractice.shtml>. All parties, including pro se litigants, are expected to be familiar with and abide by the applicable procedural Rules.

What follows is a brief explanation on subjects often questioned by pro se litigants and attorneys unfamiliar with administrative practice before the Commission. This information serves merely as a guide for understanding the Rules. The presiding administrative law judge cannot act as counsel for any party. Pro se litigants should ask questions of the judge so that they understand the procedures or rulings, but they may not engage in ex parte communications, which are communications with the presiding administrative law judge about the merits of the issues without all the parties being present. (Rules 111, 120)

**Filings and Distribution** Respondents are required to file an original and three copies of each pleading with the Commission’s Secretary, 100 F Street NE, Mail Stop 1090, Washington, DC 20549; Phone 202-551-5400; Fax 202-772-9324. Also, they must serve one copy of each pleading they file on each party on the service list in the proceeding. (Rules 150, 151) The administrative law judge would appreciate receiving a courtesy copy of all filings.

The Commission’s Secretary mails all Commission orders and Office orders and initial decisions issued by the administrative law judge, to all persons on the service list. Additionally, if the Respondent would like to receive an electronic courtesy copy of all administrative law judges’ orders and initial decisions, the Respondent must provide this Office with a valid e-mail address. Initial Decisions are posted on the Commission’s website ([www.sec.gov](http://www.sec.gov)) shortly after they are issued.

**Phases** Each administrative proceeding has a prehearing, hearing, and posthearing phase.

**Prehearing Procedures** Respondents must file an answer within twenty days after being served with the order instituting proceeding, unless a different period is provided by rule or order. (Rules 160, 220) Unless otherwise ordered, the Division of Enforcement (“Division”) is required to make the investigative file that supports the proceeding available to the Respondent for inspection and copying no

later than seven days after the Respondent is served with the order instituting proceedings (OIP). (Rule 230)

It is necessary to file a request for issuance of subpoenas requiring the testimony of witnesses, and/or the production of documents with the Commission's Secretary and to serve a copy of the request on each party. (Rule 232) A copy of the request and the original subpoenas should be sent to the administrative law judge for signature. Preprinted subpoenas are available from the Commission's Publications unit at (202) 551-4040. Subpoenas with language substantially similar to what appears on the preprinted subpoenas are acceptable. The Office returns signed subpoenas by regular mail unless the requesting party, who is responsible for service, submits an alternative means such as a self-addressed Federal Express envelope.

At least one prehearing conference is held, usually by telephone, prior to the hearing. The parties generally are required to exchange copies of exhibits and the names of their witnesses, and file prehearing briefs.

An administrative law judge may default a Respondent who does not file a timely answer, answer a dispositive pleading, appear at a prehearing conference or hearing, or fails to otherwise defend the proceeding. On default, the administrative law judge may find the allegations in the OIP to be true, and order the relief requested by the Division. (Rules 155, 220, 221)

**Hearing Procedures** The hearing process is similar to a trial in federal court. The parties generally make opening statements. Each Respondent has the right to present witnesses and offer exhibits. The Division will present witnesses and offer exhibits first and last since it has the burden of proof. A party may object to testimony or documentary evidence on the grounds that it is irrelevant, immaterial, or unduly repetitious, and can cross-examine any adverse witness. (Rules 320, 321) A pro se Respondent called to testify may also object to questions for the same reasons.

A Respondent may exercise their constitutional right to refuse to testify as to any matter he or she believes would tend to be incriminating or subject him or her to a penalty, fine, or forfeiture. However, in an administrative proceeding, an adverse inference may be drawn from a Respondent's failure to testify or explain facts and circumstances, particularly if the matters are within the Respondent's knowledge.

**Posthearing Procedures** To assist the administrative law judge prepare the record index, the parties should jointly submit a list of the exhibits received and those exhibits that were offered and refused. (Rule 351) One column should list each party's exhibits by number, and a second column should describe the corresponding exhibit briefly. The joint exhibit list should be e-mailed to [alj@sec.gov](mailto:alj@sec.gov) in a format compatible with Word for Windows.

Following the hearing, the parties have the right to submit proposed findings of fact and conclusions of law and briefs containing legal arguments in support of their positions. (Rule 340)