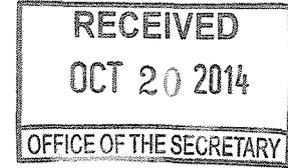


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



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

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In the Matter of :  
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BDO CHINA DAHUA CPA CO., LTD. :  
ERNST & YOUNG HUA MING LLP, :  
KPMG HUAZHEN (SPECIAL GENERAL :  
PARTNERSHIP), :  
DELOITTE TOUCHE TOHMATSU CERTIFIED :  
PUBLIC ACCOUNTANTS LTD., and :  
PRICWATERHOUSECOOPERS ZHONG :  
TIAN CPAs LIMITED :  
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**DIVISION OF ENFORCEMENT AND THE BIG FOUR RESPONDENTS' JOINT  
MOTION FOR AN ADDITIONAL EXTENSION OF BRIEFING SCHEDULE**

The Division of Enforcement (“Division”) of the U.S. Securities and Exchange Commission (“SEC” or “Commission”), together with Respondents Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (“DTTC”), Ernst & Young Hua Ming LLP (“EYHM”), KPMG Huazhen (Special General Partnership) (“KPMG Huazhen”), and PricewaterhouseCoopers Zhong Tian CPAs Limited (“PwC Shanghai”) (collectively the “Big Four Respondents”), hereby jointly move to extend further all of the current briefing schedules set by the Commission for a period of approximately 45 days. Respondent Dahua CPA Ltd. (“Dahua”) has informed the Division that it agrees with the proposed extension. In support of this motion, the Division and the Big Four Respondents state as follows:

1. On August 14, 2014, at the request of the Division and the Big Four Respondents, the Commission entered a second extension order (the “Extension Order”) that re-set the briefing schedule for the parties’ respective petitions for review in this matter. The parties’ opening briefs are now due November 3, 2014.

2. As indicated in their August 11, 2014 Joint Motion for an extension (“Second Joint Motion”), the Division and the Big Four Respondents are currently engaged in settlement discussions. Since the Extension Order, the parties have conducted numerous additional in-person meetings or group conference calls, among other activities. During this time, the parties believe they have made significant progress towards settlement of this proceeding, and are hopeful of reaching full agreement in the near term. As previously indicated, however, the multi-party nature of the negotiations, the importance, complexity and sensitivity of the matters under discussion, and the legal and cross-border regulatory issues presented continue to require significant time and care to discuss. The geographical distances between counsel and Respondents likewise have increased the time needed to achieve significant progress in the

settlement discussions. The parties request additional time now in order to attempt to turn their significant progress into a full consensual resolution.

3. The parties believe that, in light of the progress made thus far and current prospects for potential settlement, it is worthwhile to continue their discussions. The parties also believe that these discussions should continue to proceed without a need simultaneously to brief the appeals in this matter. Accordingly, the parties jointly seek an additional extension of the briefing schedule, including the Dahua-related briefing, of approximately 45 days. Absent an extension, as the parties have previously stated, continuing settlement talks while briefing the appeal would present challenges, given the breadth, complexity, and sensitivity of the issues involved.

4. The parties recommend the following revised deadlines in the event the Commission agrees to grant this joint motion:

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

#### CONCLUSION

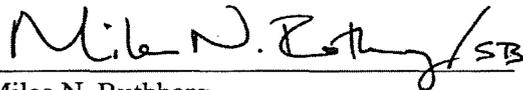
For the foregoing reasons, the Division and the Big Four Respondents respectfully request the extension of the briefing schedules as set forth above.

Dated: October 20, 2014

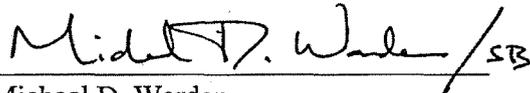
Respectfully submitted,

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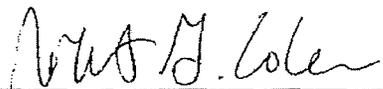
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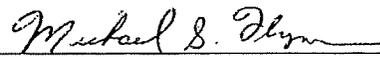
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