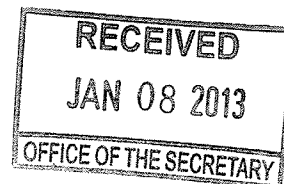


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



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.;
PricewaterhouseCoopers Zhong Tian
CPAs Limited

Respondents.

NOTICE OF APPEARANCE OF DOUGLAS A. GORDIMER

PLEASE TAKE NOTICE that the undersigned, pursuant to Rule 102(d) of the Rules of Practice of the U.S. Securities and Exchange Commission ("SEC"), 17 C.F.R. § 201.102(d), hereby respectfully enters his appearance on behalf of the SEC's Division of Enforcement in the above-captioned proceeding.

Date: January 8, 2013.

A handwritten signature in black ink that reads "Douglas A. Gordimer".

Douglas A. Gordimer (Maryland Bar Member)
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
(202) 551-4891 (phone)
(202) 772-9227 (fax)
E-mail: gordimerd@sec.gov