

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
March 7, 2013


In the Matter of	:	
	:	
BDO CHINA DAHUA CPA CO., LTD.,	:	
ERNST & YOUNG HUA MING LLP,	:	ORDER GRANTING CONSENT
KPMG HUAZHEN (SPECIAL GENERAL	:	MOTION REGARDING NUMBER
PARTNERSHIP),	:	AND PAGE LIMITATIONS OF
DELOITTE TOUCHE TOHMATSU CERTIFIED	:	REPLY BRIEFS
PUBLIC ACCOUNTANTS LTD., and	:	
PRICEWATERHOUSECOOPERS ZHONG	:	
TIAN CPAs LIMITED	:	

The Securities and Exchange Commission (Commission) instituted these proceedings on May 9, 2012, and December 3, 2012, pursuant to Rule 102(e)(1)(iii) of the Commission's Rules of Practice. The proceedings were consolidated on December 20, 2012, pursuant to Rule 201(a) of the Commission's Rules of Practice.

Respondents submitted motions for summary disposition as to certain threshold issues on February 1, 2013, and the Division filed a consolidated opposition brief on February 22, 2013. Respondents' reply briefs are due tomorrow.

Today, Respondents submitted a Consent Motion Regarding Number and Page Limitations of Reply Briefs (Motion) requesting approval of the following arrangement, in the interests of efficiency and judicial economy: (1) Deloitte Touche Tohmatsu Certified Public Accountants Ltd. and PricewaterhouseCoopers Zhong Tian CPAs Limited shall each file a reply brief, which the other Respondents shall join; and (2) each reply brief shall not exceed fourteen pages in length. The Division of Enforcement consents to the Motion.

For good cause shown, it is ORDERED that the Motion is GRANTED.


Cameron Elliot
Administrative Law Judge