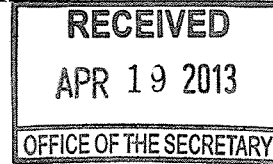


UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
FILE NO. 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. :
AND PRICEWATERHOUSECOOPERS :
ZHONG TIAN CPAs LIMITED :

The Honorable Cameron Elliot,
Hearing Officer

**NOTICE OF AMENDED ENTRIES OF APPEARANCE ON BEHALF OF RESPONDENT
KPMG HUAZHEN (SPECIAL GENERAL PARTNERSHIP)**

The Clerk of this Court will please note the following change to the entries of appearance of the following on behalf of KPMG Huazhen (Special General Partnership), 1 East Chang An Avenue, Oriental Plaza, Tower E2, 8th Floor, Beijing, 100738, China ("KPMG Huazhen"):

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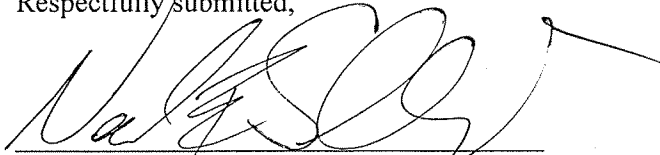
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Nothing in this Notice of Appearance constitutes a waiver of any objections KPMG Huazhen may make with respect to proper jurisdiction or service of process related to this proceeding.

* * * * *

Dated: April 18, 2013

Respectfully submitted,



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