

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
May 29, 2013

In the Matter of

BDO CHINA DAHUA CPA CO., LTD.,	:	
ERNST & YOUNG HUA MING LLP,	:	
KPMG HUAZHEN (SPECIAL GENERAL	:	ORDER FOLLOWING SECOND
PARTNERSHIP),	:	PREHEARING CONFERENCE
DELOITTE TOUCHE TOHMATSU CERTIFIED	:	
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 two proceedings were consolidated on December 20, 2012, pursuant to Rule 201(a) of the Commission's Rules of Practice. The Orders Instituting Proceedings allege that Respondents willfully refused to provide the Commission with audit work papers and other documents relating to their audit or interim review work for certain clients, in violation of Section 106 of the Sarbanes-Oxley Act of 2002 and the Securities Exchange Act of 1934.

A telephonic prehearing conference was held today, attended by all of the parties. During the conference, a prehearing schedule was established and the hearing was set to commence on July 15, 2013.

After further deliberation and in view of the specific concerns expressed by the Division of Enforcement and by counsel for Respondent BDO China Dahua CPA Co., Ltd., and to accommodate a scheduling conflict of which I was unaware at the time of the prehearing conference, I have moved the hearing commencement date to July 8, 2013. The hearing will continue through July 12, it will go on hiatus the week of July 15-19, and it will recommence July 22. The prehearing schedule has been adjusted accordingly, as follows:

June 10, 2013:	The parties shall exchange and file witness lists and expert disclosures; <sup>1</sup>
June 17, 2013:	The parties shall exchange and file exhibit lists and exchange pre-marked exhibits;

<sup>1</sup> Expert disclosures shall be compliant with Federal Rule of Civil Procedure 26, such that they can be used as a substitute for direct testimony.

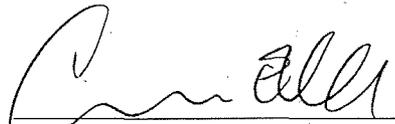
- June 24, 2013: The parties shall exchange and file objections to witnesses and exhibits, motions in limine, if any, and prehearing briefs;
- July 1, 2013: The parties shall exchange and file stipulations, if any, and a final telephonic prehearing conference shall be held at 10:30 a.m. EDT;
- July 8, 2013: The hearing will begin at 9:30 a.m. EDT at the Commission's headquarters, Hearing Room 2, 100 F Street, N.E., Washington, D.C. 20549. The hearing will continue through July 12, 2013, and then recommence on July 22, 2013.

Any party who objects to either the prehearing schedule or the hearing schedule may file an objection to them in writing, or a motion to amend them. I encourage the parties to confer with each other regarding any proposed scheduling amendments.

Respondents' responses to the Division of Enforcement's May 28, 2013, Opposition to Respondents' Request for Issuance of a Subpoena Directed at the [Commission] and the Commission's Office of International Affairs' May 28, 2013, Opposition to Respondents' Request for Issuance of a Subpoena shall be filed no later than Monday, June 3, 2013.

The parties are encouraged to email each other, and this Office, copies of materials to be exchange or filed, in addition to the official filing made with the Office of the Secretary. Electronic copies for this Office may be sent to [alj@sec.gov](mailto:alj@sec.gov).

SO ORDERED.

  
Cameron Elliot  
Administrative Law Judge