UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

U.S. Securities and Exchange Commission 100 F Street, N.E.)
Washington, DC 20549-0911)
Movant,) MISC. No. $1-0512$
-v	Ś
Deloitte Touche Tohmatsu CPA Ltd.)
30/F Bund Center)
222 Yan An Road East)
Shanghai 200002, PRC)
-)
Respondent.)
)

ORDER TO SHOW CAUSE

The Applicant, United States Securities and Exchange Commission (the "Commission"), having filed an Application for an Order Requiring Compliance with a Subpoena, accompanied by a supporting Memorandum of Points and Authorities and a Declaration of Lisa Deitch, and the Court having considered the Application with supporting papers, and good cause having been shown, it is hereby,

ORDERED, that Deloitte Touche Tohmatsu CPA Ltd. (the "Respondent") appear on 2012 at 200 pulbefore the United States District Court for the District of Columbia, 333 Constitution Avenue, NW, Washington, DC, 20001, to show cause, if there be any, why it should not be ordered by this Court to produce documents pursuant to the Commission's administrative subpoena served on it by the Commission on May 27, 2011 in connection with the investigation styled, In the Matter of Longtop Financial Technologies

Limited, SEC File No. HO-11698;

IT IS FURTHER ORDERED that this Order, together with copies of the Application for Order to Show Cause and Order to Compel Obedience with a Subpoena, Memorandum of Points and Authorities and a Declaration of Lisa Deitch, and the proposed Order Requiring Compliance with a Subpoena be served upon the Respondent by representatives of the Commission by

vernight mail, facsimile or electronic mail delivery upon their counsel, no later than

IT IS FURTHER ORDERED that no later than Maar

Respondent shall deliver to the Commission by (i) overnight courier service or (ii) electronic mail or facsimile with simultaneous U.S. mailing, and file with the Court, any statement of points and authorities and other papers in opposition to the Application; and

IT IS FURTHER ORDERED that no later than Hiday, Jaman 27, 2012, Commission shall deliver to the Respondent by (i) overnight courier service or (ii) electronic mail or facsimile with simultaneous U.S. mailing, and file with the Court, any reply papers in further support of the Application.

Dated: \\ 1

Deborah A. Robinson

January 20,2012,

J.S. Magistrate Judge