

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

U.S. SECURITIES AND EXCHANGE)	
COMMISSION,)	
)	
Petitioner,)	Miscellaneous Action
)	No. 11-0512 GK/DAR
-v.-)	
)	
DELOITTE TOUCHE TOHMATSU)	
CPA LTD.,)	
)	
Respondent.)	
_____)	

**RESPONDENT DTTC’S PROTECTIVE MOTION TO
QUASH THE ORDER TO SHOW CAUSE**

Respondent Deloitte Touche Tohmatsu CPA Ltd. (“DTTC”), by undersigned counsel, hereby files this protective motion seeking an order, substantially similar to the proposed order attached hereto, quashing the Order to Show Cause and requiring the U.S. Securities and Exchange Commission (“SEC”) to attempt service of the Order through the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents, Nov. 15, 1965, art. 3, 20 U.S.T. 361, 658 U.N.T.S. 163, before requesting service via any other means. The grounds for this Protective Motion are set forth in DTTC’s Memorandum of Points and Authorities Opposing the SEC’s Application for Order to Show Cause and Order Requiring Compliance with a Subpoena (“Memorandum of Points and Authorities”), filed contemporaneously herewith.

Neither this Court’s Scheduling Order, (*see* Docket No. 22), nor the Federal Rules of Civil Procedure require DTTC to file a motion to quash the Order to Show Cause at this stage of the proceedings. Nonetheless, DTTC files this Protective Motion in an abundance of caution and to preserve all of its rights and objections to the manner in which the Order to Show Cause has

been served. DTTC files this Motion and appears through counsel subject to all other objections raised in its Memorandum of Points and Authorities.

WHEREFORE, for the reasons stated in its Memorandum of Points and Authorities and to the extent that the Court deems such a Protective Motion necessary, DTTC respectfully requests that the Court grant this Protective Motion.

Dated: Washington, DC
April 11, 2012

Respectfully submitted,

/s/ Michael D. Warden

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ORDER

Respondent Deloitte Touche Tohmatsu CPA Ltd. (“DTTC”), having filed a Protective Motion to Quash the Order to Show Cause, and the Court having considered the Motion, and good cause having been shown, it is hereby,

ORDERED that the Motion is GRANTED, that the Order to Show Cause is quashed, and that the U.S. Securities and Exchange Commission (“SEC”) is required to attempt service through the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents (“Hague Convention”), Nov. 15, 1965, art. 3, 20 U.S.T. 361, 658 U.N.T.S. 163, before requesting service via any other means.

Judge Deborah A. Robinson
United States Magistrate Judge

Dated: _____

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CERTIFICATE OF SERVICE

I certify that on April 11, 2012, I served, via email, Respondent Deloitte Touche Tohmatsu CPA Ltd.'s Protective Motion to Quash the Order to Show Cause on:

Mark Lanpher
Securities and Exchange Commission
LanpherM@sec.gov

Dated: Washington, DC

Respectfully submitted,

April 11, 2012

_____/s/ Michael D. Warden

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