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The motion is denied.
Enough has been alleged to
make out a plausible claim
for relief. The parties shall
appear for a status conference
on Friday, August 5, at 10:00am.
The Clerk shall terminate the
motion (Doc. No. 156). So Ordered.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CARLOS MUNOZ, individually and on behalf of all others
similarly situated,

Plaintiff,

- against -

CHINA EXPERT TECHNOLOGY, INC.; PKF NEW
YORK, CERTIFIED PUBLIC ACCOUNTANTS, A
PROFESSIONAL CORPORATION, PKF HONG KONG,
CERTIFIED PUBLIC ACCOUNTANTS; BDO MCCABE
LO LIMITED CERTIFIED PUBLIC ACCOUNTANTS,
BDO SEIDMAN, LLP,

Defendants.

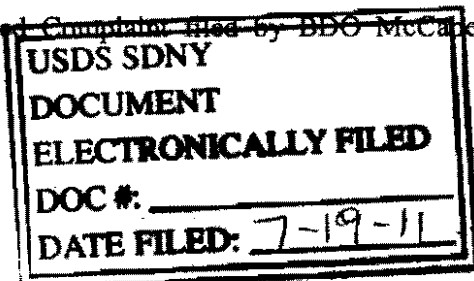
[Signature]
ORAL ARGUMENT July 18, 2011
REQUESTED

07 - CV - 10531 (AKH)

**NOTICE OF MOTION TO DISMISS THE FOURTH AMENDED COMPLAINT
AS AGAINST PKF LLP, CERTIFIED PUBLIC ACCOUNTANTS, SUED HERE
AS PKF NEW YORK, CERTIFIED PUBLIC ACCOUNTANTS, A
PROFESSIONAL CORPORATION**

PLEASE TAKE NOTICE that upon the Memorandum of Law in Support of PKF
New York's Motion to Dismiss the Fourth Amended Complaint, the Declaration of
William J. Kelly, Esq., dated May 6, 2011, the Declaration of William J. Kelly, Esq.,
dated March 12, 2010 (D.E. 111), the Declaration of Derek Wan, dated March 12, 2010
(D.E. 112), and the Joint Memorandum of Law in Support of the Joint Motion to Dismiss
the Fourth Amended Complaint filed by BDO McCabe Lo Limited Certified Public

3324033.1




Accountants and PKF Hong Kong, Certified Public Accountants (D.E. 155), the Declaration of Charles J. Ha, dated May 6, 2011 (D.E. 152), the Request for Judicial Notice dated May 6, 2011 (D.E. 156), and all of the exhibits annexed thereto and all other pleadings in this action, PKF New York will and hereby does move this Court, before the Honorable Alvin K. Hellerstein, at a time to be determined by the Court, at the United States District Court for the Southern District of New York, Courtroom 14D, located at 500 Pearl Street, New York, New York, 10007, for an order pursuant to Rules 12(b)(6) and 9(b) of the Federal Rules of Civil Procedure and the Private Securities Litigation Reform Act dismissing the Fourth Amended Complaint (D.E. 151) as against defendant PKF New York, and for any other relief the Court finds just and proper.

Dated: New York, New York
May 6, 2011

Wilson, Elser, Moskowitz, Edelman & Dicker LLP

By:


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