

This is **Appendix “U”**
to the Fifth Report of the Receiver
dated July 11, 2017

TO ALL TO WHOM THESE PRESENTS SHALL COME :

**I, MAK TSZ MAY,
NOTARY PUBLIC,**

duly admitted, authorised and sworn, practising in Hong Kong Special Administrative Region of the People's Republic of China **DO HEREBY CERTIFY** that on this 29th day of June 2017, Mr. Robert Terence Kwong Shien TUNG ("**Mr. Terence Tung**"), having proved to me his identity on the basis of satisfactory evidence, personally appeared before me and **DO FURTHER CERTIFY** that having been duly sworn by me, Mr. Terence Tung made oath, executed the document attached hereto and swore that its contents are true.

IN TESTIMONY whereof I have hereunto subscribed my name and affixed my Seal of Office this 29th day of June in the year of our Lord Two Thousand and Seventeen.



**Mak Tsz May
Notary Public,
Hong Kong SAR,
16th-19th Floors,
Prince's Building,
Central,
Hong Kong**



**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. c. C. 43 (as amended)**

AND IN THE MATTER OF HANFENG EVERGREEN INC.

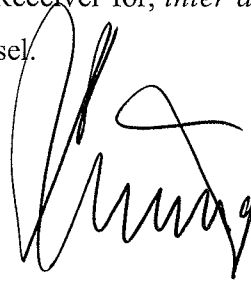
**AFFIDAVIT OF ROBERT TERENCE KWONG SHIEN TUNG
Sworn June 29, 2017**

I, ROBERT TERENCE KWONG SHIEN TUNG, of 18th Floor, Prince's Building, 10 Chater Road, Central, Hong Kong, MAKE OATH AND SAY:

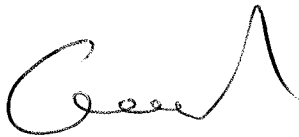
1. I am the Senior Partner of Mayer Brown JSM, the principal office of JSM Beijing Representative Office, HK of which I was the Chief Representative until September 2016 and am still a Representative registered with the Beijing Municipal Bureau of Justice ("Mayer Brown"). At all material times, I have acted as counsel for Ernst & Young Inc., in its capacity as the court-appointed receiver (the "Receiver") of Hanfeng Evergreen Inc. ("Hanfeng"). As such, I have knowledge of the matters to which I hereinafter depose except where stated to be based on information and belief, and whereso stated, I verily believe it to be true.
2. Between November 10, 2014 and August 27, 2015, Mayer Brown charged fees, disbursements and Value Added Tax ("VAT") in the aggregate amount of RMB 1,078,387.55 (US\$175,979.63). Attached hereto as Exhibit "A" are true copies of these invoices, redacted to protect privileged information.
3. Attached hereto as Exhibit "B" is a schedule summarizing each invoice in Exhibit "A", the fees, disbursements and VAT charged for each of the invoices.

4. Attached hereto as Exhibit "C" is a schedule summarizing the average billing rates and total hours of each of the lawyers of Mayer Brown whose services are reflected on each of the invoices in Exhibit "A".
5. The hourly billing rate applied in the invoices of Mayer Brown were approximately 10% less than Mayer Brown's standard hourly rates which were in effect from November 2014 to August 2015, and are comparable to the hourly rates charged by Mayer Brown for services rendered in relation to similar proceedings.
6. The hourly billing rates outlined in Exhibit "C" to this affidavit are comparable to the hourly rates charged by Mayer Brown for the provision of similar services. The average hourly billed rate for this period of the engagement is RMB 3,651.86 (US\$595.64).
7. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver and its counsel.

SWORN BEFORE ME at)
17th Floor, Prince's Building,)
10 Chater Road, Central,)
Hong Kong)
this 29th day of June, 2017.)



Name: ROBERT TERENCE KWONG SHIEN TUNG



Mak Tsz May
Notary Public,
Hong Kong SAR,
16th-19th Floors,
Prince's Building,
Central, Hong Kong.



THIS IS EXHIBIT "A" REFERRED
TO IN THE AFFIDAVIT OF
ROBERT TERENCE KWONG
SHIEN TUNG SWORN BEFORE
ME THIS 29TH DAY OF JUNE,
2017



**Mak Tsz May
Notary Public,
Hong Kong SAR,
16th-19th Floors,
Prince's Building,
Central, Hong Kong.**



MAYER • BROWN
JSM

Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, Ontario M5K 1J7
Canada

开士打律師行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

Attn: Jodat Hussain

Date: 10 December 2014

Bill No: 34888535

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9286/77
www.mayerbrownjsm.com

	Description – Matter No. RTT/14466747	RMB
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 30 November 2014, including:	
	Fees	62,930.00
	VAT, local taxes and surcharges @ 6.768%	4,259.10
	Total Fees & Disbursements	67,189.10

With Compliments,

JSM Beijing Representative Office, HK

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

SCHEDULE

10/11/14	receiving and considering emails from Jodat Hussain of Ernst & Young advising the background of the sale of a Heilongjiang subsidiary and proposing set up a conference call; forwarding the same to Han Zhen identifying issues and organising research to be conducted; responding to Jodat Hussain of Ernst & Young on 8/11/14 settling out the time slot for the conference call; (T. Tung: 12 mins)
11/11/14	receiving and considering email of 8/11/14 from your Jodat Hussain enclosing the Share Transfer Agreement; perusing the same; preparing for and attending conference call with your Jodat Hussain, Brent Beekenkamp and Allan Yao of Ernst & Young Inc. and Brian Pukier of Stikeman & Elliot; preparing the Telephone Attendance Note; (Z. Han: 1.6 hrs) (T. Tung: 1.2 hrs)
14/11/14	attending telephone conference with E&Y team and Ms Zhao of BEA; (Z. Han: 48 mins)
17/11/14	reviewing documents from E&Y team; attending telephone conference with E&Y team; (Z. Han: 1.5 hrs) discussing with Han Zhen [REDACTED] [REDACTED] [REDACTED] (J. Ye: 3.8 hrs)
19/11/14	attending telephone conference with E&Y and Pengcheng; (Z. Han: 1.4 hrs)
21/11/14	reviewing and replying to Allen Yao's email; (Z. Han: 6 mins)
26/11/14	reviewing Allen Yao's emails and draft guaranty; attending telephone conference with E&Y team; attending internal discussions regarding various issues; checking bank candidates for escrow arrangements and fees;

Payable on presentation

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- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
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14466747
 Bill No. 34888535
 Ernst & Young Inc.
 Sale of a Heilongjiang Subsidiary

Page 3
 Tung, Terence R.

SCHEDULE

	(Z. Han: 2.4 hrs) discussing with Han Zhen [REDACTED] (J. Ye: 2.4 hrs)
27/11/14	delegating instructions to make inquiry with HSBC for escrow arrangement; (T. Tung: 6 mins)

WIP SUMMARY

<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Consultant)	7.80 hrs	5,300.00	41,340.00
Tung, Terence R. (Partner)	1.50 hrs	5,300.00	7,950.00
Ye, Jing (Associate)	6.20 hrs	2,200.00	13,640.00
Total			RMB62,930.00

Payable on presentation

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MAYER • BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 34888535
Matter no. (案件号码) : 14466747
Amount (款额) : RMB 67,189.10

孖士打律师行
中国北京市
朝阳区建国路 79 号
华贸中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

For payment by RMB cheque (以人民币支票支付):

Send this advice together with a crossed cheque payable to "JSM Beijing Representative Office, HK" to our address as shown on the right. Please write our bill number on the reverse of the cheque.

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjism.com

请把以“孖士打律师事务所北京代表处”为抬头的支票和本付款方式通知单一同送至本行如右列地址。请在支票背面写明帐单号。

For payment by RMB direct transfer to our bank accounts (以人民币直接付款方式支付):

Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
RMB A/C Number (人民币帐号) : 778350012516
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head Office
Address (地址) : 中国北京复兴门内大街 1 号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China. 100818

(If payment is made by Telegraphic Transfer, please send by

"SWIFT: BKCHCNBJ XXX

JSM Beijing Representative Office, HK

A/C No. 778350012516")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

MAYER • BROWN
JSM

Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

开士打律師行
中国北京市
朝阳区建国路 79 号
华贸中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

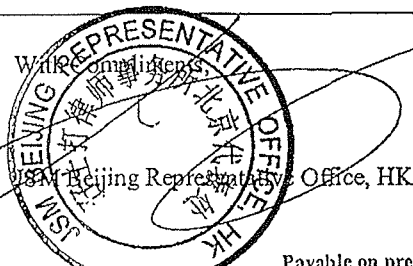
Attn: Allen Yao and Brent Beekenkamp

Date: 13 January 2015

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjism.com

Bill No: 34906201

	<u>Description – Matter No. RTT/14466747</u>	<u>RMB</u>
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 31 December 2014, including:	
	Fees	153,170.00
	Disbursements	247.20
	Subtotal Fees & Disbursements	153,417.20
	VAT, local taxes and surcharges @ 6.768%	10,383.28
	Total Fees & Disbursements	163,800.48
	But say @ 6.12 Exchange Rate	USD26,765.00



Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
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SCHEDULE

01/12/14	writing to E&Y and Hanfeng team regarding the payment arrangement; (Z. Han: 42 mins) liaising with bank contacts on time frame for opening escrow account; (E. Liu: 18 mins)
03/12/14	attending conference call with Pengcheng and Yu Xinduo; (Z. Han: 18 mins)
05/12/14	following up with Pengcheng; reviewing and replying to emails from E&Y team; (Z. Han: 30 mins)
08/12/14	attending conference calls with Minsheng Bank; sending Minsheng and HSBC template escrow agreement for review; instructing Ellen Liu to prepare draft agreement on escrow arrangements; reviewing Hanfeng Heilongjiang documents from Yu Xinduo; instructing Ye Jing to verify approval and registration document requirements; (Z. Han: 54 mins) perusing the Share Transfer Agreement and preparing a preliminary draft of the bilateral Agreement for Escrow Arrangement; (E. Liu: 4.7 hrs) reporting by email on the foreign exchange quota approval procedures and the change of business license procedures; (J. Ye: 1.1 hrs)
09/12/14	writing to Pengcheng; attending conference call with Allen Yao; following up with Yu Xinduo; attending conference calls with Pengcheng; attending conference call with Minsheng Bank; writing to Pengcheng; writing to E&Y team; (Z. Han: 1.2 hrs) settling the draft Agreement for Escrow Arrangement; (T. Tung: 30 mins)
12/12/14	reviewing and replying to emails from Pengcheng; discussing with Ye Jing [REDACTED] following up with Pengcheng; attending conference call with the Minsheng Bank and Pengcheng; sending follow-up emails to Minsheng Bank; (J. Ye: 1.2 hrs)

Payable on presentation

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SCHEDULE

	(Z. Han: 3.1 hrs)
13/12/14	revising the Escrow Agreement [REDACTED] (J. Ye: 1.1 hrs)
15/12/14	following up with the Minsheng Bank; sending emails to Allen Yao; (Z. Han: 42 mins) revising the Escrow Agreement and discussing with Han Zhen regarding the same; drafting a summary regarding the key changes of the Escrow Agreement; making inquiries with SAFE [REDACTED] (J. Ye: 2.8 hrs)
16/12/14	attending conference call with Allen Yao; reviewing email and documents from Pengcheng and discussing with Ye Jing; reviewing draft escrow agreement and English summary prepared by Ye Jing; reviewing and revising draft bilateral agreement with Pengcheng; attending conference call with Allen Yao [REDACTED] (J. Ye: 3.0 hrs) (Z. Han: 7.0 hrs) making additional inquiries to SAFE [REDACTED] (J. Ye: 42 mins)
17/12/14	reviewing E&Y team's comments on the draft agreement on escrow arrangements; sending email to E&Y team; updating the draft; sending email to Pengcheng; (Z. Han: 2.4 hrs) reviewing Agreement for Escrow Arrangements and Escrow Agreement and refining conditions for releasing payment; (T. Tung: 30 mins)
18/12/14	updating and writing to Pengcheng on the draft Escrow Agreements; (Z. Han: 36 mins)
19/12/14	preparing for and attending conference call with Pengcheng and Hanfeng; reviewing the draft Chinese translation of the draft agreement on escrow arrangements;

Payable on presentation

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SCHEDULE

	(Z. Han: 1.1 hrs) attending conference call with Han Zhen, Allen Yao, Mrs. Wang from Pengchang [REDACTED] [REDACTED], reviewing and revising the Chinese translation of the Agreement for Escrow Arrangements provided by Pengcheng; (J. Ye: 1.3 hrs)
24/12/14	preparing for and attending conference call with Pengcheng and Allen Yao; (Z. Han: 1.5 hrs)

<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Consultant)	20.00 hrs	5,300.00	106,000.00
Liu, Ellen W. (Associate)	5.00 hrs	3,050.00	15,250.00
Tung, Terence R. (Partner)	1.00 hrs	5,300.00	5,300.00
Ye, Jing (Associate)	12.10 hrs	2,200.00	26,620.00
Total			RMB153,170.00

Payable on presentation

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14466747
Bill No. 34906201
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

Page 5
Tung, Terence R.

OTHER CHARGES SUMMARY

<u>Other Charges</u>	<u>Amount</u>
Telephone - Outside	247.20
Total Other Charges	RMB247.20

Payable on presentation

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MAYER • BROWN
J S M

J S M

孖士打律師行

Payment Advice

付款方式通知单

Bill no. (帐单号) : 34906201
Matter no. (案件号码) : 14466747
Amount (款额) : USD 26,765.00

For payment by direct transfer to our bank accounts (以直接付款方式支付):

Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number (美元帐号) : 778350029541
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head Office
Address (地址) : 中国北京复兴门内大街 1 号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China. 100818

(If payment is made by Telegraphic Transfer, please send by

“SWIFT: BKCHCNBJ XXX

JSM Beijing Representative Office, HK

A/C No. 778350029541”)

Please indicate clearly the remittance represents “Legal Fee” and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

联营

与美亚博律师事务所
(MAYER BROWN LLP)
及美亚博国际律师事务所
(MAYER BROWN
INTERNATIONAL LLP)

中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码100025

Suite 1102

Tower 2

China Central Place

No. 79 Jianguo Road

Chaoyang District

Beijing 100025

PRC

电话 Tel +8610 6599 9200

传真 Fax +8610 6598 9266/77

www.mayerbrownjism.com

MAYER • BROWN
JSM

Client: Ernst & Young Inc. in its capacity as Receiver
and Manager of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street P.O. Box 251
Toronto, ON M5K 1J7
Canada

Attn: Allen Yao and Brent Beekenkamp

Date: 11 February 2015

Bill No: 34917542

瑞士打律行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No. 79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 8200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

	<u>Description – Matter No. RTT/14466747</u>	<u>RMB</u>
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 9 February 2015, including:	
	Fees	117,500.00
	VAT, local taxes and surcharges @ 6.768%	7,952.40
	Total Fees & Disbursements	125,452.40
	But say @ 6.12 Exchange Rate	USD20,498.76

With Compliments,

JSM Beijing Representative Office, HK

Payable on presentation

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- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
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SCHEDULE

07/01/15	reviewing Allen Yao and Pengcheng's emails; attending telephone conference with Allen Yao; sending emails to Allen Yao; (Z. Han: 1.7 hrs)
09/01/15	attending telephone conference with Allen Yao; updating the related draft escrow agreements and sending email to Allen Yao; (Z. Han: 2.7 hrs)
12/01/15	reviewing Allen Yao's email; further updating and sending Pengcheng the updated agreements for escrow arrangements; (Z. Han: 2.1 hrs)
19/01/15	reviewing emails from Allen Yao; discussing with Terence Tung; sending email to Allen Yao; attending telephone conference with Allen Yao; sending email to Pengcheng; (Z. Han: 2.0 hrs) reviewing the exchange of correspondence and attending internal discussions on the way forward; (T. Tung: 24 mins)
20/01/15	reviewing and responding to Pengcheng's emails; instructing Ye Jing to update the draft escrow agreement; (Z. Han: 30 mins) discussing with Han Zhen [REDACTED] (J. Ye: 1.9 hrs)
21/01/15	reviewing and responding to Pengcheng's emails; updating the draft escrow agreement; sending emails to Allen Yao; (Z. Han: 1.5 hrs) discussing with Han Zhen [REDACTED] (J. Ye: 2.9 hrs)

Payable on presentation

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SCHEDULE

22/01/15	reviewing email from Pengcheng; sending emails to Allen Yao, Pengcheng and Minsheng Bank; attending telephone conference with Minsheng Bank; (Z. Han: 36 mins)
23/01/15	reviewing and responding to Allen Yao's email; following up with Pengcheng; (Z. Han: 18 mins)
27/01/15	discussing with Han Zhen [REDACTED] [REDACTED] (J. Ye: 1.3 hrs)
28/01/15	discussing with Han Zhen [REDACTED] contacting Manager Liu Deyuan of Minsheng bank [REDACTED] drafting email reply to Manager Liu Deyuan [REDACTED] (J. Ye: 36 mins)
29/01/15	following up on the status of the escrow agreement; attending telephone conference with Ye Jing; (Z. Han: 1.6 hrs) discussing with Han Zhen regarding revisions of the escrow agreement; contacting and discussing Mr. Liu Deyuan and legal department of Minsheng Bank regarding the escrow agreement; revising the escrow agreement; drafting the joint release notice; liaising Mr. Wang of Pengcheng and Allen Yao regarding the contacting information set out in the escrow agreement; drafting email to Allen Yao regarding the status of the escrow agreement; (J. Ye: 3.8 hrs)
30/01/15	following up on the status of the escrow agreement; (Z. Han: 18 mins) following up with Mr. Liu Deyuan of Minsheng Bank regarding the approval process of the escrow agreement; reviewing Allen Yao's email and drafting several emails to Allen Yao, Mr. Wang of Pengcheng and Mr. Liu Deyuan of Minsheng Bank regarding the escrow agreement; discussing with Han Zhen regarding the schedule for execution and other related issues of the escrow agreement; (J. Ye: 2.5 hrs)

Payable on presentation

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- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

14466747
 Bill No. 34917542
 Ernst & Young Inc.
 Sale of a Heilongjiang Subsidiary

Page 4
 Tung, Terence R.

SCHEDULE

02/02/15	discussing with Han Zhen [REDACTED] liaising Mr. Liu Deyuan of the bank [REDACTED] (J. Ye: 54 mins)
06/02/15	attending telephone conference with Ms Wang of Pengcheng; attending telephone conference with Allen Yao; sending email to Pengcheng regarding exchange rate; (Z. Han: 2.3 hrs) reviewing exchange of correspondence and discussing with Han Zhen as to the way forward; (T. Tung: 24 mins)

WIP SUMMARY

<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Counsel)	15.60 hrs	5,300.00	82,680.00
Tung, Terence R. (Partner)	48 mins	5,300.00	4,240.00
Ye, Jing (Associate)	13.90 hrs	2,200.00	30,580.00
Total			RMB117,500.00

Payable on presentation

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J S M

孖士打律师行

Payment Advice

付款方式通知单

联营
与美亚博律师事务所
(MAYER BROWN LLP)
及美亚博国际律师事务所
(MAYER BROWN
INTERNATIONAL LLP)

Bill no. (帐单号) : 34917542
Matter no. (案件号码) : 14466747
Amount (款额) : USD 20,498.76

中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码100025

For payment by direct transfer to our bank accounts (以直接付款方式支付):

Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number (美元帐号) : 778350029541
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head Office
Address (地址) : 中国北京复兴门内大街1号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China. 100818

Suite 1102
Tower 2
China Central Place
No. 79 Jianguo Road
Chaoyang District
Beijing 100025
PRC
电话Tel +8610 6599 9200
传真Fax +8610 6598 9266/77
www.mayerbrownjism.com

(If payment is made by Telegraphic Transfer, please send by

“SWIFT: BKCHCNBJ XXX

JSM Beijing Representative Office, HK

A/C No. 778350029541”)

Please indicate clearly the remittance represents “Legal Fee” and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

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Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Attn: Allen Yao and Brent Beekenkamp

Date: 19 March 2015

Bill No: 34933151

住主打律師行
中國北京市
朝陽區建國路 79 號
華貿中心 2 座
1102 室
郵政編碼 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

電話 Tel +86 10 6599 9200
傳真 Fax +86 10 6596 9266/77
www.mayerbrown.com

	<u>Description – Matter No. RTT/14466747</u>	<u>RMB</u>
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 28 February 2015, details of which are set out in the attached Schedule.	
	Fees	14,660.00
	VAT, local taxes and surcharges @ 6.768%	992.19
	Total Fees & Disbursements	15,652.19
	But say @ 6.12 Exchange Rate	USD2,557.55

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- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

SCHEDULE

07/02/15	contacting Mr. Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED] revising the escrow agreement and joint release notice; (J. Ye: 48 mins)
09/02/15	contacting Mr. Liu of Minsheng Bank, Mr. Yu of Hanfeng and Mrs. Wang of Pengcheng [REDACTED], drafting emails to all parties; (J. Ye: 1.6 hrs)
10/02/15	contacting Mrs. Wang of Pengcheng [REDACTED] (J. Ye: 12 mins)
11/02/15	contacting Mr. Liu of Minsheng Bank [REDACTED]; review correspondence emails from Pengcheng and Minsheng Bank; drafting emails to all parties [REDACTED]; sending a scanned copy of share transfer agreement to Mr. Liu of Minsheng bank; (J. Ye: 54 mins)
12/02/15	contacting Mr. Yu of Hanfeng regarding the account opening details; contacting Mr. Liu Deyuan of Minsheng Bank [REDACTED]; reviewing correspondence emails from Allen Yao of E&Y and Liu Deyuan of Minsheng Bank; (J. Ye: 36 mins)
13/02/15	sending email to Allen Yao; (Z. Han: 6 mins) reviewing correspondence email from Mr. Liu of Minsheng Bank; discussing with Han Zhen [REDACTED] (J. Ye: 12 mins)
15/02/15	settling email of 15/2/15 to your Allen Yao [REDACTED] (T. Tung: 18 mins) contacting Mr. Liu Deyuan [REDACTED]; drafting a summary to [REDACTED]

Payable on presentation

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14466747
 Bill No. 34933151
 Ernst & Young Inc.
 Sale of a Heilongjiang Subsidiary

Page 3
 Tung, Terence R.

SCHEDULE

	Allen Yao [REDACTED] (J. Ye: 1.1 hrs)
16/02/15	discussing with Mr. Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED], reviewing correspondence email from Mrs. Wang of Pengcheng; (J. Ye: 18 mins)

<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Counsel)	6 mins	5,300.00	530.00
Tung, Terence R. (Partner)	18 mins	5,300.00	1,590.00
Ye, Jing (Associate)	5.70 hrs	2,200.00	12,540.00
Total			RMB14,660.00

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Payment Advice
付款方式通知单

Bill no. (帐单号) : 34933151
Matter no. (案件号码) : 14466747
Amount (款额) : USD 2,557.55

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街 1 号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

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中国北京市
朝阳区建国路 79 号
华贸中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
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Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

Attn: Allen Yao and Brent Beekenkamp

Date: 7 April 2015

Bill No: 34941384

瑞士打律德行
中国北京市
朝阳区建国路 79 号
华贸中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 8598 9266/77
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	<u>Description – Matter No. RTT/14466747</u>	<u>RMB</u>
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 31 March 2015, details of which are set out in the attached Schedule.	
	Fees	181,300.00
	VAT, local taxes and surcharges @ 6.768%	12,270.38
	Total Fees & Disbursements	193,570.38
	But say @ 6.12 Exchange Rate	USD31,629.15

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SCHEDULE

09/03/15	attending Liu Deyuan of Minsheng Bank by telephone [REDACTED] (J. Ye: 18 mins)
12/03/15	conducting legal research [REDACTED] attending internal discussions regarding the research results; attending Liu Deyuan of Minsheng Bank by telephone [REDACTED] (J. Ye: 2.9 hrs) (Z. Han: 1.9 hrs) receiving and considering emails from the EY team and Brian Pukier of Stikeman Elliott LLP; reviewing papers and attending internal meeting to consider the options available; (J. Ye: 1.0 hrs) (Z. Han: 1.0 hrs) (T. Tung: 1.0 hrs)
13/03/15	attending telephone conference with your Brent Beekenkamp and Allen Yao and Brian Pukier of Stikeman Elliott LLP to discuss options available to the Receivers; (J. Ye: 1.6 hrs) (Z. Han: 1.6 hrs) (T. Tung: 1.6 hrs) attending Liu Deyuan of Minsheng Bank by telephone regarding Pengcheng's business license; conducting AIC research on [REDACTED] [REDACTED] discussing the AIC results; (J. Ye: 4.3 hrs) (Z. Han: 30 mins) (T. Tung: 30 mins)
16/03/15	receiving and considering email of 13/3/15 from Brian Pukier of Stikeman Elliott LL [REDACTED] [REDACTED] (T. Tung: 6 mins) reviewing papers and writing to EY team [REDACTED] [REDACTED] (T. Tung: 30 mins) attending internal meetings [REDACTED], conducting

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SCHEDULE

	further AIC research [REDACTED] making inquiries and drafting emails to Jiesheng [REDACTED] (Z. Han: 1.0 hrs) (J. Ye: 3.2 hrs)
17/03/15	reviewing the draft chronology from Stikeman; preparing draft comments on the draft chronology; preparing the draft summary of preliminary findings and the organisation chart; (Z. Han: 4.6 hrs) reviewing Stikeman's responses prepared by Mike Devereux; conducting internet research [REDACTED] attending internal discussions [REDACTED] revising emails [REDACTED] to EY team and Stikeman; (J. Ye: 3.1 hrs) attending internal meetings to discuss the results of investigations; (J. Ye: 1.5 hrs) (Z. Han: 1.5 hrs) (T. Tung: 1.5 hrs) settling the draft Hanfeng timeline, the organisation chart and the email to EY team on 17/3/15 summarising the findings and seeking comments; (T. Tung: 1.0 hrs) corresponding with your Allen Yao on 17/3/15 [REDACTED] (T. Tung: 6 mins)
18/03/15	conducting updated legal research [REDACTED] attending internal discussions [REDACTED] collating all investigation documents [REDACTED] (J. Ye: 1.2 hrs) (Z. Han: 0.4 hrs) receiving and considering emails of 17/3/15 and 18/3/15 from Mike Devereux of Stikeman Elliott LLP; attending telephone conference with your Murray McDonald, Brent Beekenkamp and Allen Yao and Brian Pukier of Stikeman Elliott LLP [REDACTED] (J. Ye: 1.9 hrs) (Z. Han: 1.9 hrs) (T. Tung: 1.9 hrs)

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SCHEDULE

19/03/15	attending telephone conference with Yu Xinduo, Ren Yanjia and Wang Linlin of Pengcheng, your Brent Beekenkamp and Allen Yao and Brian Pukier of Stikeman Elliott LLP [REDACTED] (Z. Han: 1.0 hrs) (T. Tung: 1.0 hrs)
20/03/15	receiving and considering email of 20/3/15 from your Allen Yao [REDACTED] and responding to him [REDACTED] (T. Tung: 12 mins)
24/03/15	attending Liu Deyuan of Minsheng Bank by telephone [REDACTED] (J. Ye: 18 mins)
25/03/15	reviewing the exchange of emails between EY team and Pengcheng; (Z. Han: 6 mins) settling email of 23/3/15 to your Allen Yao [REDACTED] (T. Tung: 6 mins) preparing an email to your Allen Yao [REDACTED] (J. Ye: 24 mins)
27/03/15	receiving and considering email of 27/3/15 from your Brent Beekenkamp [REDACTED] (T. Tung: 12 mins)

<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Counsel)	15.50 hrs	5,300.00	82,150.00

Payable on presentation

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14466747
Bill No. 34941384
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

Page 5
Tung, Terence R.

<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Tung, Terence R. (Partner)	9.70 hrs	5,300.00	51,410.00
Ye, Jing (Associate)	21.70 hrs	2,200.00	47,740.00
Total			RMB181,300.00

Payable on presentation

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MAYER • BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 34941384
Matter no. (案件号码) : 14466747
Amount (款额) : USD 31,629.15

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街1号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

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孖士打律師行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjism.com

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JSM

Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

瑞士打律頓行
中国北京市
朝阳区建国路 79 号
华润中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No. 79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

Attn: Allen Yao and Brent Beekenkamp

Date: 8 May 2015

Bill No: 34955263

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6599 9266/77
www.mayerbrownjsm.com

	<u>Description – Matter No. RTT/14466747</u>	<u>RMB</u>
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 30 April 2015, details of which are set out in the attached Schedule.	
	Fees	57,970.00
	VAT, local taxes and surcharges @ 6.768%	3,923.41
	Total Fees & Disbursements	61,893.41
	But say @ 6.42 Exchange Rate	USD10,113.30

With Compliments

JSM Beijing Representative Office, HK

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
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SCHEDULE

01/04/15	reviewing correspondence email from your Allen Yao [REDACTED] [REDACTED], drafting email to Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED] (J. Ye: 30 mins)
03/04/15	settling emails of 3/4/15 to your Allen Yao [REDACTED] [REDACTED] (T. Tung: 12 mins) drafting two emails to your Allen Yao [REDACTED] [REDACTED], contacting Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED] (J. Ye: 48 mins)
07/04/15	settling email of 7/4/15 to Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED] (T. Tung: 12 mins) writing to the team members of the Hanfeng case on 7/4/15 [REDACTED] [REDACTED] furnishing our comments and requesting for a copy of the Appointment Order; (T. Tung: 18 mins) preparing a draft email reply to Liu Deyuan of Minsheng Bank in [REDACTED] [REDACTED] attending internal discussion in respect of the draft email reply to your Brent Beekenkamp; (Z. Han: 6 mins) (J. Ye: 48 mins)
08/04/15	settling email of 8/4/15 to your Brent Beekenkamp reporting on the discussions with Liu Deyuan of Minsheng Bank [REDACTED] (T. Tung: 6 mins) contacting Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED], contacting Yu Xinduo for the original of the Escrow Agreement and Joint Release Notice; drafting an email to your Brent Beekenkamp reporting on the current status of the above issues; (J. Ye: 1.1 hrs)
09/04/15	settling email of 9/4/15 to your Brent Beekenkamp and Allen Yao enclosing a

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
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SCHEDULE

	photo image of the bank statement provided by Liu Deyuan of Minsheng Bank; (T. Tung: 6 mins) contacting Liu Deyuan of Minsheng Bank for the interim bank statement; reviewing the bank statement [REDACTED] [REDACTED]; drafting email to your Brent Beekenkamp and Allen Yao enclosing the bank statement provided by Liu Deyuan of Minsheng Bank; (J. Ye: 36 mins)
10/04/15	receiving and considering email from your Allen Yao [REDACTED] [REDACTED] (J. Ye: 6 mins)
14/04/15	settling email of 14/4/15 to your Allen Yao reporting on the return of the original of the Escrow Agreement and setting out our comments; (T. Tung: 12 mins) contacting Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED]; contacting Yu Xinduo [REDACTED] [REDACTED]; drafting email to your Allen Yao [REDACTED] [REDACTED]; reviewing correspondence email sent by your Allen Yao; (J. Ye: 54 mins)
15/04/15	settling email of 15/4/15 to your Allen Yao reporting on the current status of the originals of documents; (T. Tung: 18 mins) contacting Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED] [REDACTED] attending internal discussion with our Terence Tung [REDACTED] [REDACTED]; drafting an email reply to your Allen Yao [REDACTED] contacting Yu Xinduo [REDACTED]; (J. Ye: 2.3 hrs)
17/04/15	reviewing emails; reviewing draft email prepared by Ye Jing; (Z. Han: 12 mins) contacting Liu Deyuan of Minsheng Bank in respect of the status of deposit; drafting an email reply to your Allen Yao regarding the same; (J. Ye: 42 mins)

Payable on presentation

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SCHEDULE

20/04/15	settling email of 20/4/15 to your Allen Yao [REDACTED] [REDACTED] (T. Tung: 6 mins) contacting Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED], drafting an email to your Allen Yao [REDACTED] (J. Ye: 42 mins)
21/04/15	contacting Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED], reporting to your Allen Yao [REDACTED] (J. Ye: 24 mins)
22/04/15	contacting Liu Deyuan of Minsheng Bank [REDACTED] drafting an email to Liu Deyuan of Minsheng [REDACTED] (J. Ye: 18 mins)
28/04/15	attending internal discussions with our Terence Tung [REDACTED] reviewing emails from EY and Pengcheng; considering various options; instructing Ye Jing [REDACTED] (Z. Han: 48 mins) receiving and considering email of 28/4/15 from your Allen Yao [REDACTED] [REDACTED] and responding to him with our suggestions on the same day; (T. Tung: 12 mins)
29/04/15	reviewing approval and registration documents provided by your Allen Yao; (Z. Han: 18 mins) (J. Ye: 48 mins)
30/04/15	revising draft list of required documentation prepared by Ye Jing; writing to your Allen Yao regarding various issues; (Z. Han: 2.4 hrs) reviewing approval and registration documents provided by your Allen Yao; making inquiries to Harbin Investment Promotion Bureau and Harbin AIC to verify the documents required for approval and registration; contacting Liu Deyuan of Minsheng Bank [REDACTED] drafting an email to your Brent Beekenkamp [REDACTED] [REDACTED], conducting legal research [REDACTED]

Payable on presentation

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- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

14466747
Bill No. 34955263
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

Page 5
Tung, Terence R.

SCHEDULE

	(J. Ye: 3.1 hrs)
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<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Counsel)	3.80 hrs	5,300.00	20,140.00
Tung, Terence R. (Partner)	1.70 hrs	5,300.00	9,010.00
Ye, Jing (Associate)	13.10 hrs	2,200.00	28,820.00
Total			RMB57,970.00

Payable on presentation

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- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

MAYER • BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 34955263
Matter no. (案件号码) : 14466747
Amount (款额) : USD 10,113.30

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街1号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

孖士打律师行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

MAYER • BROWN
JSM

Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

君士打律師行
中國北京市
朝陽區建國路 79 號
華貿中心 2 座
1102 室
郵政編碼 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

Attn: Allen Yao and Brent Beekenkamp

Date: 4 June 2015

電話 Tel +86 10 6599 9200
傳真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

Bill No: 34967910

	<u>Description – Matter No. RTT/14466747</u>	<u>RMB</u>
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 31 May 2015, details of which are set out in the attached Schedule.	
	Fees	176,290.00
	Disbursements	18.60
	Subtotal Fees & Disbursements	176,308.60
	VAT, local taxes and surcharges @ 6.768%	11,932.57
	Total Fees & Disbursements	188,241.17
	But say @ 6.12 Exchange Rate	USD 30,758.36

With Compliments,

JSM Beijing Representative Office, HK

Payable on presentation

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SCHEDULE

05/05/15	receiving and considering various emails from your Allen Yao; attending your Allen Yao by telephone and discussing the way forward; revising English version and settling the Chinese version of the draft email to Ren Yanjia of Pengcheng; (J. Ye: 1.4 hrs) (Z. Han: 1.4 hrs) (T. Tung: 1.4 hrs) debriefing Peng Xuejun of Jingtian & Gongcheng as to the background of the case; receiving and considering email of 5/5/15 from Han Tingting of Jingtian & Gongcheng [REDACTED] and responding to her on the same day; (T. Tung: 12 mins) settling email of 5/5/15 to your Allen Yao enclosing the revised letter to Ren Yanjia of Pengcheng and setting out our comments on various issues; (T. Tung: 18 mins) updating the Chinese of the email to Pengcheng; sending the email to Pengcheng [REDACTED] [REDACTED] contacting Liu Deyuan of Minsheng bank and drafting an email reply to your Brent Beckenkamp [REDACTED] [REDACTED]; reviewing emails from Pengcheng and your Allen Yao; (J. Ye: 1.2 hrs)
06/05/15	attending Han Tingting of Jingtian & Gongcheng by telephone on 6/5/15 briefing the background of the case; settling email of 6/5/15 to her [REDACTED] (J. Ye: 18 mins) (T. Tung: 18 mins) attending internal discussions on the preparation of the POA and its scope; (J. Ye: 12 mins) (Z. Han: 12 mins) (T. Tung: 12 mins) receiving and considering email of 6/5/15 from Allen Yao approving the use of Jingtian & Gongcheng [REDACTED] responding to him on the same day; (T. Tung: 12 mins)
07/05/15	receiving and considering your various emails; attending your Allen Yao by telephone and receiving your further instructions;

Payable on presentation

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SCHEDULE

	(T. Tung: 42 mins) preparing email of 7/5/15 to your Allen Yao summarising the steps for the way forward and enclosing the draft List for approval; (T. Tung: 24 mins) settling email of 7/5/15 to Wang Linlin of Pengcheng [REDACTED] [REDACTED] (T. Tung: 6 mins)
08/05/15	receiving instructions from your Allen Yao; revising the bilingual version of the email to Ren Yanjia and Wang Linlin [REDACTED]; (T. Tung: 18 mins) receiving and considering email of 7/5/15 from Allen Yao confirming the work plan for Jingtian & Gongcheng and settling response to him on 8/5/15 [REDACTED] [REDACTED] (T. Tung: 12 mins) settling email of 8/5/15 to Ms. Han Tingting of Jingtian & Gongcheng [REDACTED] [REDACTED] (T. Tung: 12 mins) settling email of 8/5/15 to Ms. Li Hongying of Hanfeng [REDACTED] [REDACTED] (T. Tung: 12 mins) settling email of 8/5/15 to Ren Yanjia and Wang Linlin of Pengcheng [REDACTED] [REDACTED] (T. Tung: 6 mins) settling email of 8/5/15 to your Allen Yao appending draft email to Ren Yanjia and Wang Linlin of Pengcheng for his comments and approval; (T. Tung: 12 mins) drafting emails to Wang Linlin and Ren Yanjia of Pengcheng; drafting an email to Li Hongying of Hanfeng [REDACTED] [REDACTED]; drafting an email to Han Tingting of Jingtian & Gongcheng [REDACTED]; drafting an email to your Allen Yao on drafting an email reply to Pengcheng's email; (J. Ye: 2.1 hrs)
11/05/15	settling email of 11/5/15 to your Allen Yao on the issue of POA; (T. Tung: 12 mins)

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SCHEDULE

	revising the Chinese and English versions of the draft prepared by Allen Yao; (T. Tung: 18 mins) settling email of 11/5/15 to your Allen Yao setting out our comments on the email from Minsheng Bank with reference to the Escrow Agreement; (T. Tung: 24 mins)
12/05/15	receiving and considering email of 12/5/15 from your Allen Yao enclosing the draft email to Ren Yanjia and Wang Linlin of Pengcheng and responding to him providing him with our edits; receiving instructions from your Allen Yao to despatch the same; (T. Tung: 12 mins) settling email of 12/5/15 to your Allen Yao reporting on the communication with Liu Deyuan of Minsheng Bank; (T. Tung: 6 mins) conducting legal research [REDACTED]; contacting Liu Deyuan of Minsheng Bank [REDACTED]; drafting an email to your Allen Yao reporting the communication with Liu Deyuan of Minsheng Bank; drafting an email reply to your Brent Beekenkamp report Pengcheng's response; reviewing various documents sent by Li Hongying of Hanfeng for the approval of share transfer transaction and drafting an email reply to Li Hongying of Hanfeng; (J. Ye: 3.1 hrs)
13/05/15	reviewing the draft email to Li Hongying of Hanfeng and discussing the same with our Ye Jing; (Z. Han: 18 mins) receiving and considering email of 13/5/15 from your Allen Yao with his instructions to follow up with and send an email to Pengcheng; revising the draft email to Pengcheng and responding to your Allen Yao on the same day; (T. Tung: 12 mins) discussing with our Han Zhen on the email to Li Hongying of Hanfeng in respect of the documents provided for share transfer approval; [REDACTED] and drafting an email reply to your Allen Yao on the same; sending an email to Wang Linlin of Pengcheng upon your Allen Yao's request; (J. Ye: 1.9 hrs)

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SCHEDULE

14/05/15	drafting an email of lawyer Guan Liu of Hei Long Jiang Hong Hui Law Firm [REDACTED] [REDACTED] drafting an email to your Allen Yao [REDACTED] [REDACTED] (J. Ye: 2.4 hrs) receiving and considering emails of 13/5/15 from your Allen Yao requesting for a telephone conference [REDACTED] corresponding with your Allen Yao; reviewing papers; preparing for and attending telephone conference with the Receiver Team; identifying issues for follow up with the Receiver Team; (J. Ye: 1.0 hrs) (Z. Han: 1.0 hrs) (T. Tung: 1.0 hrs) settling email of 14/5/15 to lawyer Guan Liu of Hei Long Jiang Hong Hui Law Firm setting out the background of the case and requesting for various information; (T. Tung: 12 mins) settling the shareholder resolution to replace Mr. Yu as the legal representative of Hanfeng Heilongjiang and the email to your Allen Yao on 14/5/15 enclosing the same and setting out our comments [REDACTED] [REDACTED] (T. Tung: 24 mins)
15/05/15	settling email of 15/5/15 to your Allen Yao [REDACTED] (T. Tung: 18 mins) reviewing AoA of Hanfeng Heilongjiang; drafting an email to your Allen Yao [REDACTED]; reviewing emails from Wang Linlin of Pengcheng and Li Hongying of Hanfeng and your Allen Yao; (J. Ye: 2.8 hrs)
18/05/15	reviewing emails and drafting the Supplementary Agreement to the Escrow Agreement prepared by our Ye Jing; (Z. Han: 1.4 hrs) receiving and considering email of 17/5/15 from your Allen Yao [REDACTED] and responding to him on 18/5/15 setting out our comments; (T. Tung: 12 mins) settling email of 18/5/15 to your Allen Yao [REDACTED]

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SCHEDULE

	(T. Tung: 6 mins) reviewing email of lawyer Guan Liu of Hei Long Jiang Hong Hui Law Firm; reviewing emails from your Allen Yao; drafting an email to your Allen Yao (J. Ye: 42 mins)
19/05/15	reviewing the revised draft Supplementary Agreement to the Escrow Agreement; sending the draft to your Allen Yao; (Z. Han: 1.2 hrs) settling email of 19/5/15 to your Allen Yao confirming the next steps to be taken; (T. Tung: 12 mins) settling email of 19/5/15 to lawyer Guan Liu of Hei Long Jiang Hong Hui Law Firm setting out the issues to be dealt with by them; (T. Tung: 6 mins) contacting Yu Xinduo of Hanfeng and Liu Deyuan of Minsheng Bank relating the execution of the Supplementary Agreement to the Escrow Agreement; attending call with your Allen Yao reviewing and drafting an email to your Allen Yao; drafting an email to lawyer Guan Liu of Hei Long Jiang Hong Hui Law Firm on further works; (J. Ye: 2.2 hrs)
20/05/15	settling email of 20/5/15 to lawyer Guan Liu of Hei Long Jiang Hong Hui Law Firm setting out the comments on the appointed issues; (T. Tung: 12 mins) settling email of 20/5/15 to your Allen Yao regarding telephone discussions with Liu Deyuan of Minsheng Bank; (T. Tung: 12 mins) drafting an email to Ren Yanjia and Wang Linlin of Pengcheng drafting an email to lawyer Guan Liu of Heilongjiang Honghui Law Firm drafting an email response to your Allen Yao reviewing various emails from Pengcheng and your Allen Yao; (J. Ye: 48 mins)

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SCHEDULE

21/05/15	receiving and considering email of 21/5/15 from your Allen Yao [REDACTED], settling the draft response to Pengcheng and responding to your Allen Yao seeking comments; (T. Tung: 18 mins) settling email of 21/5/15 to your Allen Yao [REDACTED] (T. Tung: 18 mins) attending conference call with your Allen Yao and lawyer Guan Liu of Heilongjiang Honghui Law Firm; drafting an email reply to your Allen Yao; (J. Ye: 1.1 hrs)
22/05/15	reviewing Pengcheng's comments on the draft Supplementary Agreement; reviewing the draft email; attending internal discussion with our Terence Tung and Ye Jing; (Z. Han: 1.0 hrs) receiving and considering emails from the EY team [REDACTED], preparing the draft email to Pengcheng and writing to the EY team on 22/5/15 seeking comments; receiving the instructions of 22/5/15 from the EY team; attending to translation of the draft email to Pengcheng and arranging for its despatch; reporting to the EY team; (T. Tung: 30 mins) contacting Liu Deyuan of Minsheng Bank checking [REDACTED], reviewing various emails from your Brent Beekenkamp and Allen Yao, Brian Pukier of Stikeman; drafting an email reply to your Allen Yao [REDACTED]; (J. Ye: 1.1 hrs)
23/05/15	reviewing emails from your Allen Yao; revising the Chinese translation of the letter from E&Y to Pengcheng; (J. Ye: 48 mins)
24/05/15	receiving and considering email of 23/5/15 from your Allen Yao [REDACTED], settling the Chinese translation of the draft letter to and the draft email to Pengcheng; writing to your Allen Yao on 24/5/15 [REDACTED] (T. Tung: 36 mins)

Payable on presentation

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SCHEDULE

25/05/15	settling email of 25/5/15 to Wang Linlin of Pengcheng seeking response on the time of conference call; (T. Tung: 6 mins) revising cover email to Ren Yanjia and Wang Linlin of Pengcheng based on Allen Yao's comments; contacting lawyer Guan Liu of Heilongjiang Honghui Law Firm on the site visit and related issues; (J. Ye: 36 mins)
26/05/15	writing to your Allen Yao on 26/5/15 seeking instructions on the next steps to be taken; (T. Tung: 12 mins) settling email of 26/5/15 to your Allen Yao [REDACTED] (T. Tung: 6 mins) settling email of 26/5/15 to Wang Linlin of Pengcheng requesting [REDACTED] (T. Tung: 6 mins) contacting Wang Linlin of Pengcheng on the proposed concall; drafting an email to Wang Linlin of Pengcheng on the concall details; reviewing emails of Wang Linlin Pengcheng's on the concall and Li Chunying of Hanfeng on the financial information of Hanfeng; (J. Ye: 48 mins)
27/05/15	receiving and considering emails from your Murray McDonald and Allen Yao and Brian Pukier of Stikeman and responding to them on 27/5/15; further corresponding with your Allen Yao; (T. Tung: 24 mins) preparing for the telephone conference with Pengcheng scheduled to take place on 27/5/15; (T. Tung: 24 mins) attending telephone conference with Wang Linlin and Zheng Wei of Pengcheng and your Murray McDonald and Allen Yao to discuss the issues relating to the Supplemental Escrow Agreement and the Share Transfer Agreement; (J. Ye: 1.0 hrs) (T. Tung: 1.0 hrs) attending telephone conference with your Murray McDonald, Brent Beekenkamp and Allen Yao and Brian Pukier of Stikeman [REDACTED]

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SCHEDULE

	(J. Ye: 30 mins) (T. Tung: 30 mins) settling email of 27/5/15 to your Allen Yao [REDACTED] [REDACTED] [REDACTED] (T. Tung: 6 mins) contacting lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] drafting an email reply to your Allen Yao [REDACTED] [REDACTED] [REDACTED] (J. Ye: 48 mins)
28/05/15	receiving and considering email of 28/5/15 from Pengcheng; settling email of 28/5/15 to your Allen Yao setting out our comments on the response of Pengcheng; (T. Tung: 18 mins) reviewing email from Wang Linlin of Pengcheng [REDACTED] [REDACTED]; drafting an email to your Allen Yao setting out the comments on Pengcheng's response; (J. Ye: 54 mins)
29/05/15	settling email of 29/5/15 to your Brent Beckenkamp [REDACTED] [REDACTED] (T. Tung: 24 mins) drafting an email on the same; conducting legal research [REDACTED] [REDACTED]; contacting lawyer Guan Liu of Helongjiang Honghui Law Firm [REDACTED] (J. Ye: 1.6 hrs)

WIP SUMMARY

<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Counsel)	6.50 hrs	5,300.00	34,450.00

Payable on presentation

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14466747
Bill No. 34967910
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

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Tung, Terence R.

<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Tung, Terence R. (Partner)	14.60 hrs	5,300.00	77,380.00
Ye, Jing (Associate)	29.30 hrs	2,200.00	64,460.00
Total			RMB176,290.00

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Bill No. 34967910
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Tung, Terence R.

OTHER CHARGES SUMMARY

<u>Other Charges</u>	<u>Amount</u>
Telephone - Outside	18.60
Total Other Charges	RMB18.60

Payable on presentation

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MAYER • BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 34967910
Matter no. (案件号码) : 14466747
Amount (款额) : USD 30,758.36

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街1号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

孖士打律师行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownj-sm.com

MAYER • BROWN JSM

Client: Ernst & Young Inc. in its capacity as Receiver
and Manager of Hanfeng Evergreen Inc.

Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street P.O. Box 251
Toronto, ON M5K 1J7
Canada

Attn: Allen Yao and Brent Beekenkamp

Date: 3 July 2015

Bill No: 34981308

瑞士打律行
中国北京市
朝阳区建国路 79 号
华贸中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

<u>Description – Matter No. RTT/14466747</u>		<u>RMB</u>
RE: Sale of a Heilongjiang Subsidiary		
To our charges for professional services rendered in connection with the above matter through 30 June 2015, including:		
Fees		95,740.00
Disbursements		23.00
Subtotal Fees & Disbursements		95,763.00
VAT, local taxes and surcharges @ 6.768%		6,481.24
Total Fees & Disbursements		102,244.24
But say @ 6.12 Exchange Rate		USD16,706.58

Payable on presentation

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14466747
Bill No. 34981308
Ernst & Young Inc
Sale of a Heilongjiang Subsidiary

Page 2
Tung, R. Terence

With Compliments,

JSM Beijing Representative Office, HK

Payable on presentation

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SCHEDULE

02/06/15	settling email of 2/6/15 to your Allen Yao seeking his availability for the conference call; (T. Tung: 6 mins) reviewing financial information provided by Li Chunying of Hanfeng; drafting an email to your Allen Yao on the proposed concall on 3/6/15; contacting Wang Linlin of PC on the proposed concall date and time; (J. Ye: 1.6 hrs)
03/06/15	attending telephone conference on 3/6/15 with your Allen Yao, Wang Linlin of PC to discuss issues arising out of the Escrow Agreement and the Share Transfer Agreement [REDACTED] (J. Ye: 54 mins) (Z. Han: 54 mins) (T. Tung: 54 mins) settling email of 3/6/15 to your Allen Yao [REDACTED] (T. Tung: 12 mins) settling email of 3/6/15 to lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] (T. Tung: 6 mins) [REDACTED] lawyer Guan Liu of Heilongjiang Honghui Law Firm; contacting lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] conducting legal research [REDACTED] [REDACTED] drafting three emails to your Allen Yao and lawyer Guan Liu of Heilongjiang Honghui Law Firm; revising Supplementary Agreement to the Escrow Agreement; (J. Ye: 1.6 hrs)
04/06/15	receiving and considering email of 3/6/15 from your Allen Yao summarising the conference call with Wang Linlin of PC and responding to him on 4/6/15 setting out our comments; (T. Tung: 12 mins) reviewing papers and settling the flow charts and the email of 4/6/15 to your Allen Yao enclosing the same and setting out our comments; (T. Tung: 1.0 hrs)

Payable on presentation

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SCHEDULE

	revising Engagement Letter provided by lawyer Guan Liu of Heilongjiang Honghui Law Firm; drafting an email to your Allen Yao commenting on the revised Engagement Letter; (J. Ye: 48 mins)
05/06/15	drafting the Letter for Removal and Appointment of Director in English and Chinese; drafting the Notification to the Board of Hanfeng Slow-Release Fertilizer Co., Ltd. in English and Chinese; revising the email to Guan Liu [REDACTED] (X. Huang: 3.0 hrs) attending your Allen Yao by telephone on 5/6/15 [REDACTED] [REDACTED] further receiving and considering email of 5/6/15 from your Allen Yao and responding to him [REDACTED] (T. Tung: 12 mins) receiving and considering emails of 5/6/15 from your Allen Yao enclosing revised Supplementary Agreement and draft email to PC; revising the draft email and responding to him on 5/6/15 appending the same and setting out our comments; receiving and considering email of 5/6/15 from your Allen Yao commenting on the draft email to PC and responding to him enclosing the email to PC on the same day; (T. Tung: 30 mins) settling email instructions to lawyer Guan Liu of Heilongjiang Honghui Law Firm and the Letter for Appointment of Director; (T. Tung: 18 mins) settling email of 5/6/15 to your Allen Yao reporting on the despatch of the email to lawyer Guan Liu of Heilongjiang Honghui Law firm [REDACTED] [REDACTED] [REDACTED] (T. Tung: 12 mins) receiving and considering email of 5/6/15 from lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] writing to your Allen Yao seeking instructions; (T. Tung: 12 mins) attending your Allen Yao by telephone [REDACTED] [REDACTED] further corresponding with your Allen Yao [REDACTED] (T. Tung: 30 mins)

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SCHEDULE

	drafting email to lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] [REDACTED] revising email to your Allen Yao [REDACTED] [REDACTED] drafting two emails to PC [REDACTED] [REDACTED] (J. Ye: 1.2 hrs)
08/06/15	settling email of 8/6/15 to your Allen Yao [REDACTED] [REDACTED] (T. Tung: 12 mins) settling email of 8/6/15 to lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] (T. Tung: 12 mins) reviewing Hanfeng Heilongjiang's bank statement of May provided by Li Chunying of Hanfeng; contacting lawyer Guan Liu of Heilongjiang Honghui Law Firm on [REDACTED] [REDACTED] drafting an email to lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] (J. Ye: 36 mins)
10/06/15	reviewing papers and settling email of 10/6/15 to your Allen Yao and lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] (T. Tung: 30 mins) contacting lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] [REDACTED] drafting two emails to lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] (J. Ye: 48 mins)
11/06/15	settling the revised Engagement Letter and the email of 11/6/15 to your Allen Yao [REDACTED] [REDACTED] (T. Tung: 12 mins)

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SCHEDULE

	receiving and considering email of 11/6/15 from your Allen Yao enclosing the scanned copy of the Court Order; writing to him seeking instructions on translation of the same; (T. Tung: 6 mins) drafting an email to your Allen Yao on the comments on the Engagement Letter provided by lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] (J. Ye: 1.4 hrs)
12/06/15	conducting research [REDACTED] [REDACTED] drafting an email with respect to the three documents; (X. Huang: 4.5 hrs) settling email of 12/6/15 to your Allen Yao setting out our comments on the revised documents; (T. Tung: 18 mins) making inquiries to HIPB [REDACTED] (J. Ye: 24 mins)
15/06/15	settling email of 15/6/15 to your Allen Yao [REDACTED] [REDACTED] (T. Tung: 12 mins)
16/06/15	receiving and considering email of 16/6/15 from your Allen Yao [REDACTED] [REDACTED] revising the draft email to PC and responding to your Allen Yao on the same day; (T. Tung: 12 mins) settling [REDACTED] and the email of 16/6/15 to lawyer Guan Liu of Heilongjiang Honghui Law Firm enclosing the same; writing to your Allen Yao on 16/6/15 [REDACTED] [REDACTED] (T. Tung: 30 mins) revising the Chinese translation of the Appointment Order; (J. Ye: 2.0 hrs) revising and sending an email to PC [REDACTED]

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SCHEDULE

	for share transfer; (J. Ye: 18 mins)
18/06/15	discussing with lawyer Guan Liu of Heilongjiang Honghui Law Firm by telephone [REDACTED] (X. Huang: 6 mins)
19/06/15	reviewing corresponding emails sent from lawyer Guan Liu of Heilongjiang Honghui Law Firm and your Allen Yao; [REDACTED] (J. Ye: 30 mins)
23/06/15	perusing emails from your Allen Yao and lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] [REDACTED] drafting an email to lawyer Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] (X. Huang: 12 mins)
28/06/15	reviewing the email of Mr. Guan Liu and [REDACTED] [REDACTED] sending the revised documents to Mr. Guan Liu and Mr. Allen Yao; (X. Huang: 18 mins) receiving and considering emails from lawyer Guan Liu of Heilongjiang Honghui Law Firm; responding to him and receiving and considering your email of 28/6/15; discussing with your Allen Yao and receiving your instructions; (T. Tung: 24 mins)
29/06/15	conducting research [REDACTED] reviewing the share purchase agreement and the escrow agreement; sending an email reply to Mr. Allen Yao the [REDACTED] (X. Huang: 1.2 hrs)
30/06/15	reviewing the emails of Mr. Guan Liu [REDACTED] [REDACTED] attending to telephone discussion with Mr. Guan Liu [REDACTED] (X. Huang: 24 mins)

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<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Han, Zhen (Counsel)	54 mins	5,300.00	4,770.00
Huang, Xin (Associate)	9.70 hrs	2,700.00	26,190.00
Tung, Terence R. (Partner)	7.20 hrs	5,300.00	38,160.00
Ye, Jing (Associate)	12.10 hrs	2,200.00	26,620.00
Total			RMB95,740.00

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14466747
Bill No. 34981308
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

Page 9
Tung, Terence R.

OTHER CHARGES SUMMARY

<u>Other Charges</u>	<u>Amount</u>
Mail and Courier Services	23.00
Total Other Charges	RMB23.00

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MAYER•BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 34981308
Matter no. (案件号码) : 14466747
Amount (款额) : USD16,706.58

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街1号, 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

孖士打律行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

MAYER•BROWN
JSM

Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

任士行律師行
中國北京市
朝陽區建國路 79 號
華貿中心 2 座
1102 室
郵政編碼 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No. 79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

Attn: Allen Yao and Brent Beekenkamp

Date: 7 August 2015

電話 Tel +86 10 6599 9200
傳真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

Bill No: 34996676

	Description – Matter No. RTT/14466747	RMB
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 31 July 2015, details of which are set out in the attached Schedule.	
	Fees	115,380.00
	VAT, local taxes and surcharges @ 6.768%	7,808.92
	Total Fees & Disbursements	123,188.92
	But say @ 6.12 Exchange Rate	USD20,128.91

With Compliments,

JSM Beijing Representative Office, HK

Payable on presentation

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SCHEDULE

01/07/15	reviewing the email of Guan Liu of Heilongjiang Honghui Law Firm [REDACTED] (X. Huang: 12 mins)
13/07/15	attending telephone discussions with Liu Deyuan of Minsheng Bank; drafting an email to EY [REDACTED] (X. Huang: 1.5 hrs) settling email of 13/7/15 to your Allen Yao [REDACTED] (T. Tung: 18 mins)
15/07/15	attending telephone discussions with Liu Deyuan of Minsheng Bank with respect to the Escrow Agreement; reviewing the Escrow Agreement and the STA; drafting an email [REDACTED], assisting the settlement of such email; receiving an email of PC [REDACTED] (X. Huang: 2.3 hrs) attending your Allen Yao by telephone [REDACTED] reviewing papers and settling email of 15/7/15 to your Allen Yao [REDACTED] (T. Tung: 30 mins) receiving and considering email of 15/7/15 from Brian Pukier of Stikeman [REDACTED] responding to him on the same day [REDACTED] (T. Tung: 18 mins)
16/07/15	perusing the emails of EY [REDACTED] revising the Chinese translation of the letter sent by EY to Minsheng Bank; sending an email to Minsheng Bank [REDACTED] attending telephone conversation with Liu Deyuan of Minsheng Bank [REDACTED] (X. Huang: 1.7 hrs) receiving and considering email of 16/7/15 from your Allen Yao [REDACTED] and responding to him on the same day; further corresponding with him; (T. Tung: 6 mins)

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SCHEDULE

	writing to the EY team on 16/7/15 [REDACTED] [REDACTED] receiving and considering emails of 16/7/15 from your Allen Yao and Brent Beekenkamp with their comments on the email of PC and responding to them on the same day; (T. Tung: 18 mins) settling the Chinese translation of the letter signed by EY and the email of 16/7/15 to Liu Deyuan of Minsheng Bank enclosing the same; (T. Tung: 12 mins)
17/07/15	attending telephone discussion with your Allen Yao [REDACTED] [REDACTED] attending several telephone discussions with Liu Deyuan of Minsheng Bank [REDACTED] [REDACTED] sending the court order to Liu Deyuan of Minsheng Bank; attending telephone discussion with Zheng Wei of PC [REDACTED] [REDACTED] drafting an email to your Allen Yao [REDACTED] [REDACTED] drafting an email in English and Chinese to PC [REDACTED] (X. Huang: 4.0 hrs) receiving and considering email of 17/7/15 from your Allen Yao [REDACTED] [REDACTED] responding to him on the same day; (T. Tung: 12 mins)
20/07/15	revising the email to PC [REDACTED] [REDACTED] sending the application documents for the change of a director and the approval of Harbin IPB to Minsheng Bank; sending an email to your Allen Yao [REDACTED] [REDACTED] [REDACTED] conducting research [REDACTED] [REDACTED] reviewing the Share Purchase Agreement [REDACTED] [REDACTED] reviewing the three judgements provided by Guan Liu of Heilongjiang Honghui Law Firm; (X. Huang: 3.3 hrs) settling email of 20/7/15 to Zheng Wei of PC [REDACTED] [REDACTED] (T. Tung: 12 mins) settling email of 20/7/15 to your Allen Yao [REDACTED] [REDACTED] (T. Tung: 12 mins)

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SCHEDULE

	receiving and considering email of 20/7/15 from your Allen Yao [REDACTED] writing to your Allen Yao on 20/7/15 [REDACTED] seeking your further instructions; (T. Tung: 18 mins)
21/07/15	settling the draft Hanfeng letter to the China Construction Bank and the email of 21/7/15 to your Allen Yao and Guan Liu of Heilongjiang Honghui Law Firm enclosing the same; (T. Tung: 24 mins) receiving and considering various emails of 21/7/15 from your Allen Yao; preparing for the conference call scheduled to take place on 21/7/15; (T. Tung: 30 mins) reviewing the emails of your Allen Yao; reviewing the new draft court order; drafting a letter to the Construction Bank; (X. Huang: 1.6 hrs) attending telephone conference on 21/7/15 with your Allen Yao and Guan Liu of Heilongjiang Honghui Law Firm on the issues identified in your Allen Yao's email of 21/7/15; (X. Huang: 1.1 hrs) (T. Tung: 1.1 hrs) drafting a chronology on the transactions between Hanfeng and Pengcheng; (J. Ye: 1.0 hrs)
22/07/15	receiving and reviewing the email of PC [REDACTED] reviewing the files and considering the issues relating to PC's claims; translating the letter of the Receiver to the Construction Bank into Chinese; sending relevant documents to Guan Liu of Heilongjiang Honghui Law Firm for his delivery of such documents to the Construction Bank; (X. Huang: 1.3 hrs) settling Chinese translation of the letter to the Construction Bank; (T. Tung: 12 mins) receiving and considering email of 22/7/15 from PC [REDACTED] writing to your Allen Yao seeking further instructions; (T. Tung: 12 mins)
24/07/15	attending telephone discussions with Liu Deyuan of Minsheng Bank [REDACTED]

Payable on presentation

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SCHEDULE

	receiving and reviewing of the opinions of Minsheng Bank [REDACTED] revising the Letter of the Receiver to PC in English and Chinese; (X. Huang: 2.2 hrs) fine tuning the English version of the letter to PC and revising the Chinese translation; responding to your Allen Yao enclosing the same and an email from Liu Deyuan of Minsheng Bank; (T. Tung: 18 mins)
27/07/15	conducting research on [REDACTED] drafting a letter [REDACTED] conducting research [REDACTED] preparing a list of application documents; drafting an email [REDACTED] [REDACTED] (J. Ye: 1.6 hrs) (X. Huang: 2.8 hrs) receiving and considering email of 25/7/15 from your Allen Yao; writing to your Allen Yao seeking a convenient time for a telephone discussion; reviewing research materials and furnishing your Allen Yao with our preliminary comments [REDACTED] (T. Tung: 1.0 hrs)
29/07/15	receiving and reviewing the email of Zheng Wei of PC; reviewing the STA; conducting research [REDACTED] (X. Huang: 1.0 hrs) receiving and considering email of 28/7/15 from Zheng Wei of PC [REDACTED] writing to your Allen Yao setting out comments and observations; (T. Tung: 24 mins) attending RK Hong by telephone on 29/7/15 [REDACTED] (T. Tung: 12 mins) reporting to your Allen Yao [REDACTED] (T. Tung: 12 mins)
30/07/15	reviewing the legal opinions drafted by Guan Liu of Heilongjiang Honghui Law

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

14466747
Bill No. 34996676
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

Page 6
Tung, Terence R.

SCHEDULE

	Firm; reviewing the English translation of the legal opinion; (X. Huang: 18 mins)
--	--

<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Huang, Xin (Associate)	23.30 hrs	3,000.00	69,900.00
Tung, Terence R. (Partner)	7.10 hrs	5,600.00	39,760.00
Ye, Jing (Associate)	2.60 hrs	2,200.00	5,720.00
Total			RMB115,380.00

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

MAYER • BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 34996676
Matter no. (案件号码) : 14466747
Amount (款额) : USD 20,128.91

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街 1 号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

孖士打律师行
中国北京市
朝阳区建国路 79 号
华贸中心 2 座
1102 室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjms.com

MAYER • BROWN
JSM

Client: Ernst & Young Inc. in its capacity as Receiver and Manager
of Hanfeng Evergreen Inc.
Payable By: Ernst & Young Inc.
Address: Ernst & Young Tower
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
Canada

有士打律師行
中國北京市
朝陽區建國路 79 號
華貿中心 2 座
1102 室
郵政編碼 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

Attn: Allen Yao and Brent Beekenkamp

Date: 8 September 2015

Bill No: 35014161

電話 Tel +86 10 6589 9200
傳真 Fax +86 10 6598 9266/77
www.mayerbrownjsm.com

	Description – Matter No. RTT/14466747	RMB
	RE: Sale of a Heilongjiang Subsidiary	
	To our charges for professional services rendered in connection with the above matter through 31 August 2015, details of which are set out in the attached Schedule.	
	Fees	34,800.00
	VAT, local taxes and surcharges @ 6.768%	2,355.26
	Total Fees & Disbursements	37,155.26
	But say @ 6.36 Exchange Rate	USD5,842.02

With Compliments

JSM Beijing Representative Office, HK

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

SCHEDULE

03/08/15	reviewing the termination notice served by Minsheng Bank to EY and PC; (X. Huang: 12 mins)
04/08/15	reviewing the email of Allen Yao with respect to the escrow agreement; reviewing the court order; reviewing the escrow agreement and drafting an email addressing the issues raised in the email of Allen Yao; (X. Huang: 1.5 hrs) attending RK Hong by telephone on 4/8/15 [REDACTED] (T. Tung: 1.1 hrs) receiving and considering email of 4/8/15 from your Allen Yao seeking comments [REDACTED] settling email to your Allen Yao on 4/8/15 setting out our comments; (T. Tung: 18 mins) reviewing recent correspondence and preparing for the conference call scheduled to take place on 5/8/15; (T. Tung: 36 mins)
05/08/15	revising the letter to be issued to Minsheng Bank and preparing an email [REDACTED] (X. Huang: 1.5 hrs) settling the letter to Minsheng Bank and the email of 5/8/15 to your Allen Yao enclosing the same together with its redline and setting out our comments; (T. Tung: 18 mins) perusing the PPTs and additional materials; attending conference call with RK Hong, your Brent Beekenkamp and Allen Yao and Brain Pukier and Maria Konyukhova of Stikeman; (T. Tung: 1.8 hrs)
06/08/15	preparing telephone attendance note for conference call scheduled to take place on 5/8/15; (T. Tung: 12 mins)
27/08/15	receiving and considering email of 26/8/15 from Allen Yao enclosing a letter from the Receiver to PC; writing to Allen Yao seeking instructions; (T. Tung: 12 mins)

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

14466747
Bill No. 35014161
Ernst & Young Inc.
Sale of a Heilongjiang Subsidiary

Page 3
Tung, Terence R.

SCHEDULE

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<u>WIP SUMMARY</u>			
<u>Lawyer</u>	<u>Time Spent</u>	<u>Hourly Charging Rate (RMB)</u>	<u>WIP (RMB)</u>
Huang, Xin (Associate)	3.20 hrs	3,000.00	9,600.00
Tung, Terence R. (Partner)	4.50 hrs	5,600.00	25,200.00
Total			RMB34,800.00

Payable on presentation

- * Receipts will not be issued unless specifically requested. We reserve the right to deliver a subsequent bill for any disbursements omitted.
- * We also reserve the right to claim for interest on any amount which remains outstanding for more than 30 days. The firm's policy is to bill on a monthly basis, unless special arrangements have been made.
- * We do require payment of our bills without any deduction or withholding on account of taxes or charges of any nature. If a deduction or withholding is required by law, you will be responsible for paying such additional amount as is necessary so that we receive the full amount of the bill.

MAYER • BROWN
JSM

Payment Advice
付款方式通知单

Bill no. (帐单号) : 35014161
Matter no. (案件号码) : 14466747
Amount (款额) : USD 5,842.02

For payment by direct transfer to our bank accounts (以直接付款方式支付):
Instruct your bank to remit funds to the following bank account:-

请指示贵司/阁下的银行汇款至以下银行帐户: -

A/C Name (户名) : 孖士打律师事务所北京代表处
JSM Beijing Representative Office, HK
US\$ A/C Number : 778350029541
(美元帐号)
A/C Bank (开户行) : 中国银行总行营业部
Banking Department, Bank of China Head
Office
Address (地址) : 中国北京复兴门内大街1号. 100818
No.1 Fuxingmen Nei Dajie, Beijing, China.
100818
(If payment is made by Telegraphic Transfer,
please send by
"SWIFT: BKCHCNBJ XXX
JSM Beijing Representative Office, HK
A/C No. 778350029541")

Please indicate clearly the remittance represents "Legal Fee" and quote our bill number.

请写明该汇款为“法律咨询费”并注明本行的帐单号。

Our charges are billed net of any wire transfer or other bank charges, please absorb all charges including overseas bank charges.

本行的收费不包括任何电汇或其它银行费用, 请在付款时, 计入并承担所有费用, 包括海外银行的收费。

孖士打律师行
中国北京市
朝阳区建国路79号
华贸中心2座
1102室
邮政编码 100025

JSM Beijing Representative Office
Suite 1102
Tower 2
China Central Place
No.79 Jianguo Road
Chaoyang District
Beijing 100025
PRC

电话 Tel +86 10 6599 9200
传真 Fax +86 10 6598 9266/77
www.mayerbrownjism.com

THIS IS EXHIBIT "B" REFERRED
TO IN THE AFFIDAVIT OF
ROBERT TERENCE KWONG
SHIEN TUNG SWORN BEFORE
ME THIS 29TH DAY OF JUNE,
2017



**Mak Tsz May
Notary Public,
Hong Kong SAR,
16th-19th Floors,
Prince's Building,
Central, Hong Kong.**



Ernst & Young Inc.
Hanfeng Evergreen Inc.

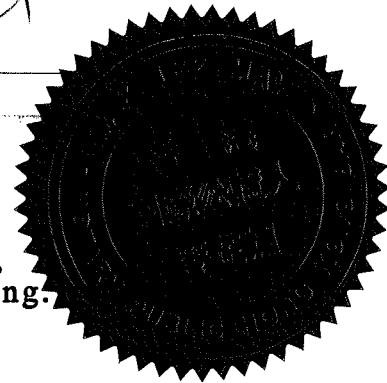
Summary of Legal Fees from Mayer Brown JSM Beijing paid by the Receiver
as at May 31, 2017

<u>Date</u>	<u>Invoice number</u>	<u>Period</u>	<u>Legal fees in ¥RMB</u>	<u>Disbursements in ¥RMB</u>	<u>VAT in ¥RMB</u>	<u>Total in ¥RMB</u>	<u>Total in US\$</u>
10-Dec-14	34888535	November 2014	62,930.00	-	4,259.10	67,189.10	10,980.00
13-Jan-15	34906201	December 2014	153,170.00	247.20	10,383.28	163,800.48	26,765.00
11-Feb-15	34917542	January 1, 2015 to February 6, 2015	117,500.00	-	7,952.40	125,452.40	20,498.76
19-Mar-15	34933151	February 7, 2015 to February 28, 2015	14,660.00	-	992.19	15,652.19	2,557.55
7-Apr-15	34941384	March 2015	181,300.00	-	12,270.38	193,570.38	31,629.15
8-May-15	34955263	April 2015	57,970.00	-	3,923.41	61,893.41	10,113.30
4-Jun-15	34967910	May 2015	176,290.00	18.60	11,932.57	188,241.17	30,758.36
3-Jul-15	34981308	June 2015	95,740.00	23.00	6,481.24	102,244.24	16,706.58
7-Aug-15	34996676	July 2015	115,380.00	-	7,808.92	123,188.92	20,128.91
8-Sep-15	35014161	August 2015	34,800.00	-	2,355.26	37,155.26	5,842.02
			1,009,740.00	288.80	68,358.75	1,078,387.55	\$ 175,979.63

THIS IS EXHIBIT "C" REFERRED
TO IN THE AFFIDAVIT OF
ROBERT TERENCE KWONG
SHIEN TUNG SWORN BEFORE
ME THIS 29TH DAY OF JUNE,
2017

Cced

**Mak Tsz May
Notary Public,
Hong Kong SAR,
16th-19th Floors,
Prince's Building,
Central, Hong Kong.**



Ernst & Young Inc.
Hanfeng Evergreen Inc.
Summary of Billing Hours and Average Billing Rates of Mayer Brown JSM Beijing
for the period

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Average rate in ¥RMB</u>	<u>Total in ¥RMB</u>
Tung, Terence R.	Partner	48.40	5,371.90	260,000.00
Han, Zhen	Partner	70.20	5,300.00	372,060.00
Liu, Ellen W.	Associate	5.00	3,050.00	15,250.00
Huang, Xin	Associate	36.20	2,919.61	105,690.00
Ye, Jing	Associate	116.70	2,200.00	256,740.00
		276.50	3,651.86	1,009,740.00

This is **Appendix “V”**
to the Fifth Report of the Receiver
dated July 11, 2017

公 证 书

中华人民共和国黑龙江省哈尔滨市哈尔滨公证处



**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. c. C. 43 (as amended)**

AND IN THE MATTER OF HANFENG EVERGREEN INC.

**AFFIDAVIT OF GUAN LIU
Sworn June 23 , 2017**

I, Guan Liu, of the City of Harbin, in the Province of Heilongjiang, People's Republic of China, MAKE OATH AND SAY:

1. I am a Partner of Heilongjiang Honghui Law Firm ("Honghui"), counsel for Ernst & Young Inc., in its capacity as the court-appointed receiver (the "Receiver") of Hanfeng Evergreen Inc. ("Hanfeng"). As such, I have knowledge of the matters to which I hereinafter depose except where stated to be based on information and belief, and whereso stated, I verily believe it to be true.
2. Between May 4, 2015 and May 31, 2017, Honghui charged fees, out-of-pocket disbursements and Value Added Tax (VAT) in the aggregate amount of RMB 525,954.21 (US\$82,372.90). Attached hereto as Exhibit "A" are true copies of these invoices as summarized below.
3. Set out below is a schedule summarizing each invoice in Exhibit "A", the fees, out-of-pocket disbursements and VAT charged for each of the invoices.

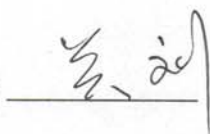


Summary of Legal Fees and Disbursements
Heilongjiang Honghui Law Firm
As at May 31, 2017

Date	Invoice Number	Fees in ¥RMB	VAT in ¥RMB	Disbursements	Total Amount in ¥RMB
				(inc. Tax) in ¥RMB	
7-Jul-15	00799611	9,708.74	291.26	n/a	10,000.00
14-Jul-15	00799613	n/a	n/a	379.64	379.64
2-Sep-15	00799629	72,815.53	2,184.47	n/a	75,000.00
23-Sep-15	00799631	n/a	n/a	819.36	819.36
9-Nov-15	00799635	77,669.90	2,330.10	n/a	80,000.00
9-Nov-15	00799636	77,669.90	2,330.10	n/a	80,000.00
9-Nov-15	00799637	77,669.90	2,330.10	n/a	80,000.00
9-Nov-15	00799638	77,669.90	2,330.10	n/a	80,000.00
10-Sep-16	01047284	n/a	n/a	9,730.00	9,730.00
10-Sep-16	01047285	n/a	n/a	212.19	212.19
7-Apr-17	Court fees & translation costs	n/a	n/a	110,113.02	110,113.02
Total		393,203.87	11,796.13	121,254.21	526,254.21

4. The rates and fees applied in the invoices of Honghui were no more than Honghui's normal rates and fees which were in effect from May 4, 2015 to May 31, 2017, and are comparable to the rates and fees charged by Honghui for services rendered in relation to similar proceedings.
5. To the best of my knowledge, the rates and fees charged by Honghui throughout the course of these proceedings as set out in the attached invoices are comparable to the rates and fees charged by other legal firms in the Harbin, China market for the provision of similar services. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver and its counsel.

Name: _____





THIS IS EXHIBIT "A" REFERRED
TO IN THE AFFIDAVIT OF GUAN
LIU SWORN BEFORE ME THIS
23 DAY OF JUNE 2017

关刘



黑龙江增值税普通发票

No 00799611

2300151320

开票日期: 2015年07月07日

3909345399

加拿大安永有限公司

电话: 001-(647) 828-3902

发票代码	03+90*934+923111//72++<040<8+79>58>//95+4>1479/<44>4270<12+90*934+923111//41143>926660/<-5351301531>06<3445-6-97
税率	3%
税额	¥9708.74
价税合计	¥291.26

(小写)¥ 10000.00

壹万圆整



发票号码: 07557-57968-03150-0406
开票人: 管理员

黑龙江安理律师事务所
230102560636904

黑龙江省哈尔滨市道里区永华街100号
中国银行股份有限公司哈尔滨分行营业部

黑龙江增值税普通发票

2300151320

No 00799613

2300151320
00799613

开票日期: 2015年07月14日

99909345399

名称: 加拿大安永有限公司

纳税人识别号: 001-(647) 828-3902

加拿大安永有限公司

001-(647) 828-3902

密 03463623//6855<+*7+>/69<*56
码 4*3616>*5<>0<<7742366>4+/876
区 28463623//6855<+*793*0569-55
0972+>00/201+31>067<84*48839

序号	规格型号	单位	数量	单价	金额	税率	税额
					368.58	3%	11.06
合计					¥368.58		¥11.06

(小写)¥ 379.64

合计(大写) 叁佰柒拾玖圆陆角肆分

名称: 黑龙江宏理律师事务所
纳税人识别号: 230102560636904
地址: 黑龙江省哈尔滨市道里区太平街100号Q151-5102788
开户行及账号: 中国银行哈尔滨中顺大厦支行营业部170207982209

销售方: 黑龙江宏理律师事务所
收款人: 黑龙江宏理律师事务所
开票人: 黑龙江宏理律师事务所
开票日期: 2015年07月14日

校验码 14880 81676 48200 38022

销售方: (章)

黑龙江增值税普通发票

No 00799629

2300151320
00799629

开票日期: 2015年09月02日

3300151320

3309345399

加拿大安永有限公司

电话: 001-(647) 828-3902

密码区	密 码	单 价	金 额	税 率	税 额
039<2><9-937+>117++74-+07304					
-/0101955738/457<670267825-/					
649<2><9-937+>117+802<<+78+>					
5999+478/701+31>06<*/1712<56					
单 位	数 量	单 价	金 额	税 率	税 额
			72815.53	3%	2184.47
计			¥72815.53		¥2184.47

(小写)¥ 75000.00

柒万伍仟圆整

校验码 01122 86993 15703 66532

黑龙江安理律师事务所

纳税人识别号: 230102560636904

地址: 黑龙江省哈尔滨市道里区先锋路1702-07982209

电话: 中国银行股份有限公司

开票人: 管理员

复核:

№ 00799631

2300151320
00799631

开票日期: 2015年09月23日

00871500000009345399

加拿大永安有限公司

副号:

• 活: 001-(647) 828-3902

编号:

规格型号	单位名称	数量	单价	金额	税率	税金
039*1/74086*4+58079647424<+3+	039*1/74086*4+58079647424<+3+					
1-+715*15<01131>06+9+1-7723	1-+715*15<01131>06+9+1-7723					
合计				¥795.50	3%	¥23.86

⑧捌佰壹拾玖圆叁角陆分

(小写) 819.36

名 龍江步理律師事務所

号: 230102560636904

Z30T0ZJ000305
西分江安路川建大厦田区米华州光华小区95栋35号0451-51027803

中国银行股份有限公司 营业部 170207982209

复核:

开票人：管理员

4880 42164-51301
23010256531911
发果专用章
销售方

300151320

黑龙江增值税普通发票

No 00799635

2300151320
00799635

开票日期: 2015年11月09日

9909345399

名称: 加拿大安永有限公司

纳税人识别号:

电话: 001-(647)828-3902

传真:

品名、服务名称	规格型号	单位	数量	单价	金额	税率	税额
计	计				77669.90	3%	2330.10
合计	计				77669.90		2330.10

合计(大写)

捌万圆整

(小写) 80000.00

开票人: 管理员

纳税人识别号: 230102560636904

地址:

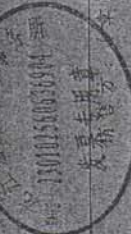
黑龙江省哈尔滨市道里区永华街北华小区3栋3单元0451-51027803

开户行及账号:

中国银行哈尔滨中街大厦支行营业室170207982209

收款人:

校验码 0229638602 22987180609



黑龙江增值税普通发票

2300151320

No 00799636

2300151320

00799636

开票日期: 2015年11月09日

9909345399

名称: 加拿大安永有限公司

电话:

001-(647) 828-3902

账号:

密码: 03930*85037-/42-96/92<38<804
257434<<342*-<482*4<+*94*+9/
4>930*85037-/42-967>-*34/83-
区: 856142074001931>069-*<1-63/5

第一联: 记账联 销售方记账凭证

品名规格	单位	数量	单价	金额	税率	税额
计 (大写)				¥77669.90	3%	¥2330.10
合计				¥77669.90		¥2330.10

(小写) ¥ 80000.00

校验码: 12477 86167 88861 28042

黑龙江省哈尔滨市道里区北平街华苑小区35栋35号0451-51027803

230102560636904

黑龙江省哈尔滨市道里区北平街华苑小区35栋35号0451-51027803

中国银行股份有限公司哈尔滨中街支行营业部170207982209

开票人: 管理员

复核:

黑龙江增值税普通发票

2300151320

No 00799637

2300151320
00799637

开票日期: 2015年11月09日

名称: 加拿大安永有限公司

发票代码: 2300151320

电话: 001-(647) 828-3902

纳税人识别号: 230102560636904

地址: 黑龙江省哈尔滨市道里区光复道街100号

开户行及账号: 中国银行股份有限公司

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品名规格	单位	数量	单价	金额	税率	税额
计				¥77669.90	3%	¥2330.10
合计				¥77669.90		¥2330.10

(小写)¥ 80000.00

校验码: 06294-88582-99850-19649

开票人: 管理员

收款人:

纳税人识别号: 230102560636904

地址: 黑龙江省哈尔滨市道里区光复道街100号

开户行及账号: 中国银行股份有限公司

收款人:

收款人:

黑龙江增值税普通发票

2300151320

№ 00799638

2300151320
00799638

开票日期: 2015年11月09日

9909345399

你: 加拿大安永有限公司

识别号:

电话: 001-(647) 828-3902

及账号:

国家税务总局黑龙江省税务局

0452-5331111-100

密 0319<->9+8><-+<-<6*3*9/9<<123
码 +86-44851+28336-11*4*851+6<7
区 4*19<->9+8><-+<-<6*5/*6/>+14
<2+++5+7/-01931>06>64/7-+2<8

规格型号	单位	数量	单价	金额	税率	税额
计				¥77669.90	3%	¥2330.10
合计 (大写)				¥77669.90		¥2330.10

(小写) ¥ 80000.00

校验码 15516 76375 04667 72180

纳税人识别号: 230102560636904
地址、电话: 黑龙江省哈尔滨市道里区光华街北小区东康达街0451-51027893
开户行及账号: 中国银行哈尔滨中街大厦支行营业部170207982209

开票人: 管理员

收款人:



黑龙江增值税普通发票

No 01047284

2300161320

2300161320

01047284

开票日期: 2016年09月20日

编号 499909345399

名称: 加拿大安永有限公司

纳税人识别号:

地址: 电话: 001-(647) 828-3902

开户行及账号:

物或应税劳务、服务名称

规格型号

单位

数量

单价

金额

税率

税额

283.40

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合计 (大写)

玖仟柒佰叁拾圆整

(小写) ¥ 9730.00

名称: 黑龙江宏源律师事务所

纳税人识别号: 230102560636904

地址: 电话: 黑龙江哈尔滨市道里区北安路35号0451-51027803

开户行及账号: 中国银行哈尔滨中银大厦支行营业部170207962209

收款人:

复核:

开票人: 管理员



第一联: 记账联 销售方记账凭证

黑龙江增值税普通发票

No 01047285

2300161320
01047285

开票日期: 2016年09月20日

2300161320

票号 499909345399

名称: 加拿大安永有限公司
纳税人识别号:
地址、电话: 001-(647) 828-3902
开户行及账号:

0329-9+325>*/40919-99>+<+699
/19*80>50*177/802**687212536
/<29-9+325>*/4091971--075/-7
81028566>101>31>060204+//459*

第一联: 记账联 销售方记账凭证

名称	规格型号	单位	数量	单价	金额	税率	税额
物或应税劳务、服务名称					206.01	3%	6.18
合计					¥206.01		¥6.18

(小写) ¥212.19

价税合计(大写) 贰佰壹拾贰圆壹角玖分

名称: 黑龙江宏臻律师事务所
纳税人识别号: 230102560636904
地址、电话: 黑龙江省哈尔滨市道里区共青城大街35号0451-5102783
开户行及账号: 中国银行哈尔滨中街大厦支行营业部170207982209

校验码 13779 95421 86984 1912



开票人: 管理员

复核:

黑龙江宏珲律师事务所

HEILONGJIANG HONG HUI LAW FIRM

地址: 黑龙江省哈尔滨市南岗区长江路 28 号长江国际大厦 2010 室
 ADDRESS: CHONGJIANG INTERNATIONAL BUILDING 2010 SUITE 28 CHANGJIANG ROAD NANGANG DISTRICT HEILONGJIANG HARBIN CITY
 电话: 13613662602
 Telephone: 13613662602

发票

INVOICE

收款人: 安永会计师事务所	黑龙江宏珲律师事务所
100 King Street Toronto, Ontario M54 1J7	HEILONGJIANG HONG HUI LAW FIRM
222 号长江国际大厦 2010 室	黑龙江省哈尔滨市南岗区长江路 28 号长江国际大厦 2010 室
Phone: 416-593-3470	SUITE 2010 28 CHANGJIANG ROAD
Name and Address of Sending Bank	NANGANG DISTRICT HEILONGJIANG
Bank of China (Canada) - Main Branch (Toronto)	HARBIN CITY
Bank Branch: Main Branch (Toronto)	汇入银行名称及地址: 中国银行 黑龙江省哈尔滨市道里区兆麟街 128 号中银大厦支行
100 King Street, Toronto, ON M54 1J7 (安永会计师事务所 - 多伦多)	Name & Address of Bank: BANK OF CHINA
Phone: 416-593-3470	HEILONGJIANG GBRANCH,
SWIFT CODE: BKCHCN33	ZHONGYINDASHA SUB-BRANCH
100 King Street, Toronto	NO. 128, ZHAOLIN STREET DAOLI DISTRICT
Phone: 416-593-3470	HARBIN P.R. CHINA
	SWIFT CODE: BKCHCN33
	账号: 170207982209
	A/C NO. 170207982209

填发日期: 2017-4-7

The date of issuance: 2017-4-7

金额 (人民币)	Amount (RMB)
100113.02 元	100113.02 元
10000 元	10000 元
6800	6800
\$16200	\$16200

签字: 

Sign:

安永会计师事务所 副总裁

公 证 书

(2017)黑哈证外民字第12182号

申请人：关刘，男，一九七八年三月十四日出生，公民身
份号码：230102197803143711。

公证事项：签名

兹证明关刘于二〇一七年六月二十三日来到我处，在本公
证员的面前，在前面的外文文件上签名。

中华人民共和国黑龙江省哈尔滨市哈尔滨公证处

公 证 员

孙淑文

二〇一七年六月二十三日



1708857914

NOTARIAL CERTIFICATE

(Translation)

(2017)HHZ, WMZi, No. 12182

Applicant: Guan Liu, male, born on March 14, 1978,

Chinese's ID No. 230102197803143711

Issue under notarization: signature

This is to certify that Guan Liu came to our notary public
office and signed the foregoing foreign language document on
June 23, 2017 before me, the notary public.

Notary Public: Sun Shuwen (Seal of signature)

Harbin Notary Public Office (Seal)

Harbin City

Heilongjiang Province

The People's Republic of China

June 23, 2017

1708857917

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) [DAY], THE [●]th
)
JUSTICE [NAME]) DAY OF [MONTH], 2017

IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. c. C.43 (as amended)

AND IN THE MATTER OF HANFENG EVERGREEN INC.

**ORDER
(Re Approval of Fees)**

THIS MOTION, made by Ernst & Young Inc., in its capacity as the Court-appointed Receiver (the “**Receiver**”) of Hanfeng Evergreen Inc., for an order approving:

- (a) the Supplement to the First Report of the Receiver dated September 22, 2014 (the “**Supplement**”) and the activities of the Receiver set out therein;
- (b) the Fourth Report of the Receiver dated April 4, 2017 (the “**Fourth Report**”) and the activities of the Receiver set out therein;
- (c) the Fifth Report of the Receiver dated July 11, 2017 (the “**Fifth Report**”) and the activities of the Receiver set out therein; and
- (d) the fees and disbursements of the Receiver and its counsel,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Supplement, the Fourth Report, the Fifth Report and the affidavit of Brent Beekenkamp sworn June 30, 2017, the affidavit of Brian Pukier sworn July 6, 2017, the affidavit of Robert Terence Kwong Shien Tung sworn June 29, 2017 and the affidavit of Guan Liu sworn June 23, 2017 (together, the “**Fee Affidavits**”) and on hearing

the submissions of counsel to the Receiver, no one appearing for any other person on the Service List, although duly served as appears from the affidavit of service of [Name], sworn [Date], filed:

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record and the Fifth Report is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.
 2. **THIS COURT ORDERS** that the Supplement and the activities of the Receiver set out therein are hereby approved.
 3. **THIS COURT ORDERS** that the Fourth Report and the activities of the Receiver set out therein are hereby approved.
 4. **THIS COURT ORDERS** that the Fifth Report and the activities of the Receiver set out therein are hereby approved.
 5. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, as set out in the Fifth Report and the Fee Affidavits, are hereby approved.
-

IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE *COURTS OF JUSTICE*
ACT, R.S.O. c. C.43 (as amended)

Court File No. CV-14-10667-00CL

AND IN THE MATTER OF HANFENG EVERGREEN INC.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

ORDER

STIKEMAN ELLIOTT LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, Canada M5L 1B9

Maria Konyukhova LSUC#: 52880V
Tel: (416) 869-5230
Email: mkonyukhova@stikeman.com

Mel Hogg LSUC#: 48076E
Tel: (416) 869-6826
Email: mhogg@stikeman.com

C. Haddon Murray LSUC#: 61640P
Tel: (416) 869-5239
Email: hmurray@stikeman.com
Fax: (416) 947-0866

**Lawyers for the Receiver,
Ernst & Young Inc.**

IN THE MATTER OF AN APPLICATION UNDER SECTION 101 OF THE COURTS OF
JUSTICE ACT, R.S.O. c. C.43 (as amended)

Court File No. CV-14-10667-00CL

AND IN THE MATTER OF HANFENG EVERGREEN INC.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**MOTION RECORD
(RETURNABLE ON A DATE TO BE DETERMINED)**

STIKEMAN ELLIOTT LLP
Barristers & Solicitors
5300 Commerce Court West
199 Bay Street
Toronto, Canada M5L 1B9

Maria Konyukhova LSUC#: 52880V
Tel: (416) 869-5230
Email: mkonyukhova@stikeman.com

Mel Hogg LSUC#: 48076E
Tel: (416) 869-6826
Email: mhogg@stikeman.com

C. Haddon Murray LSUC#: 61640P
Tel: (416) 869-5239
Email: hmurray@stikeman.com
Fax: (416) 947-0866

**Lawyers for the Receiver,
Ernst & Young Inc.**