HUSCH BLACKWELL

ATTACHMENT III

Alleged Subsidies

China

A. Tax Programs
    1. Income Tax Reductions for High- and New Technology Enterprises
    2. Income Tax Deduction for Research and Development Expenses Under the Enterprise Income Tax Law
    3. Import Tariff and VAT Exemptions on Imported Equipment in Encouraged Industries
    4. Income Tax Credits for Domestically-Owned Companies Purchasing Domestically-Produced Equipment
    5. VAT Rebates on Domestically-Produced Equipment
B. Subsidized Financing To The HPC Pea Protein Industry
    1. Policy Loans to the HPC Pea Protein Industry
    2. Government Loans to State-Owned Enterprises ("SOEs")
    3. Export Seller's Credit
    4. Export Buyer's Credit
    5. Export Credit Guarantees
    6. Municipal policy loans to the HPC pea protein industry
C. Grant Programs
    1. Grants under the Foreign Trade Development Fund
    2. Export Assistance Grants
    3. Subsidies for Development of Famous Brands and China World Top Brands
    4. State Key Technology Fund Grants

5. Grants for Retiring/Replacing Outdated Capacity and Industrial Restructuring
6. Grants for Energy Conservation and Emission Reduction
7. Grants for R&D investment and to improve scientific and technological innovation capabilities
8. Grants for Construction of Key Projects in the City

D. Provision of Inputs and Services For Less Than Adequate Remuneration ("LTAR")

1. Provision of whole peas for LTAR
2. Provision of electricity for LTAR
3. Provision of Land-Use Rights for LTAR