HUSCH BLACKWELL

ATTACHMENT III

Subsidy Programs

A. Grant Programs

1. Foreign Trade Development Fund Grants
2. Export Interest Subsidies
3. Export Assistance Grants
4. Subsidies for Development of Famous Brands and China World Top Brands
5. Sub-Central Government Subsidies or Development of Famous Brands and China World Top Brands
6. Grants for Retiring Outdated Capacity / Industrial Restructuring
7. Grants for Energy Conservation and Emission Reduction

B. Tax Programs

1. Income Tax Reductions for High and New Technology & Enterprises
2. Income Tax Deductions for Research and Development Expenses Under the Enterprise Income Tax Law
3. Additional Deduction for Equipment and Apparatus of High-Tech Enterprises
4. Income Tax Concessions for Enterprises Engaged in Comprehensive Resource Utilization
2. Income Tax Credits for Domestically Owned Companies Purchasing Domestically Produced Equipment
5. Income Tax Deductions and Credits for Purchases of Special Equipment
6. Income Tax Benefits for Domestically Owned Enterprises Engaged in R&D
7. Reduction in or Exemption from Fixed Assets Investments Orientation Regulatory Tax

C. Loans

1. Policy Loans
2. National Equipment Upgrade and Innovation Program

D. Preferential Financing

1. Export Buyer's Credit
2. Trade Finance Credit
3. Export Seller's Credit
4. Export Loans from Chinese State-Owned Banks

E. Provision of Inputs for Less-Than-Adequate Remuneration

1. Provision of Electricity for Less-Than-Adequate Remuneration
2. Provision of Land-Use Rights for Less-Than-Adequate Remuneration
3. Provision of Land in SEZs for Less-Than-Adequate Remuneration
4. Provision of Natural Gas for Less-Than-Adequate Remuneration
5. Provision of Water for Less-Than-Adequate Remuneration
6. Provision of International Ocean Shipping for Less-Than-Adequate Remuneration
7. Provision of Steel Wire for Less-Than-Adequate Remuneration
8. Provision of Steel Tubes for Less-Than-Adequate Remuneration
9. Provision of Steel Nuts and Bolts for Less-Than-Adequate Remuneration
10. Provision of Synthetic Resin for Less-Than-Adequate Remuneration
11. Provision of Polyethylene For LTAR