

Motion for Permission to Conduct Supplementary Re-evaluation of the Original Judicial Auditing Evaluation Report

November 12, 2003

To: The Shanghai People's High Court

Appellant JUDE J. SHAO, presently incarcerated in Shanghai Qing Pu Prison in pursuant of the Verdict of Shanghai No.1 Intermediate People's Court [(1999) hu yi zhong xing chu zi No.61] and the Ruling of Shanghai High People's Court [(2000) hu gao xing zhong zi No.63], due to the existence of new business and accounting records, hereby petitions the court for the permission to conduct supplementary re-evaluation of the original Judicial Audit Evaluation Report [hu si hui zi (1999) No.35], in accordance with the Articles 121 and 159 of the Criminal Procedure Law of the People's Republic of China, with the expenses borne by the appellant. I respectfully look forward to a favorite decision from the court on this matter.

Appellant:

JUDE J. SHAO

Submitted on November 12, 2003

Appendix One: List of new Business and Accounting Records

Appendix Two: Matters to Be Supplementary Re-evaluated

Appendix Three: The Original Judicial Auditing Evaluation Report [ hu si hui zi (1999)No.35]

APPENDIX ONE : List of New Business and Accounting Records

1. The supplementary statement of Jude Shao on the importing fees paid by CBV Trading, Inc to Shanghai Shenyu Import & Export Company for the services of importing "vehicle-carrying medical CT" and payment of RMB 120,000 made to Mr. Chen Si' nuo (dated October 31, 2001).
2. The receipts of payment by CBV Trading, Inc. (dated May 31, 1996)
3. Application form for wiring money by CBV Trading, Inc (dated May 9, 1996).
4. The statement of Zhang Zhen on the payment receipt (made on May 31, 1996) of CBV Trading and on the application form for wiring money (made on May 9, 1996), (dated January 10, 2002).

5. Document on the loan of RMB 135,336.80 to Shanghai Shenyu Import & Export Company by CBV Trading, Inc. (dated September 16, 1997).
6. The statement of Fang Wenqing (dated October 23, 2001).
7. The check of CBV Trading, Inc payable to Shanghai Shenyu Import & Export Company (numbered BG733947).
8. The statement of Fang Wenqing (dated January 9, 2001).
9. 44 air-ferrying bills of lading of imported tubes and 4 page inventory form.
10. The statement of Zhang Zhen on inventory form (dated August 16, 2002).
11. The statement of Xiang Weimin on inventory form (dated August 9, 2002).
12. The statement of Fang Wenqing on inventory form (dated August 8, 2002).
13. The purchase contract between CBV Company and Shenyu Company.
14. The bill of lading, the receipt, agent contract, custom declaration form of medical imagers.
15. The audit reports of Jiahua Accounting firm of Shanghai (dated respectively on April 21, 1995, March 18, 1996, and March 5, 1997).
16. Other New Records

#### APPENDIX TWO: Matters to Be Supplementary Re-evaluated

1. Examine and authenticate the new business and accounting records listed in Appendix One and add them to the original Judicial Auditing Evaluation Report as Appendices 24-38.
2. Review the case file to locate the source of Jude Shao's confessions from which two quotes in original Judicial Auditing Report, of the second paragraphs on page 3 and 7 respectively, were derived, and ascertain whether these quoted confession do exist or the contents of which can corroborate with the relevant accounting records
3. Review the original appendices 2, 3, 4, 5, 8, 10 and the newly added appendices 25, 26, 27, 32, 33, 34, 35 in their entirety, and based on these business and accounting records, ascertain the following:
  - 1) Whether CBV had real goods imported in to China by Shanghai Wanna company as agent, whether there existed warehouse receipts and delivery records to prove such.
  - 2) The total amount of the price, the customs duty (6%), and the value-add-tax (17%) for the 4 and 45 pieces of the VAT invoices, issued and provided respectively, by Shanghai Wanna company to CBV trading Co., Ltd.
  - 3) According tyo CBV's accounting records, the verifiable amount of import fees that CBV had paid to Shanghai Wanna company .
4. Review the original appendices 11, 12, 13, 14, 15 and the newly added appendices 24, 28, 29, 30,31, 36, 37 in their entirety, and based on these business and accounting records, ascertain the following:
  - 1) Whether CBV had a real Mobile MRI system imported in to China by Shanghai Shen-Yu Import / Export Corporation as agent, whether there were import contracts and real exchange of relevant goods and documents.

- 2) Whether the 4 VAT invoices issued by Shanghai Shen-Yu Import / Export Corporation to CBV Trading Co., Ltd. Had been real and in accord with the goods imported, and the total amount of the price, the custom duty (6%) and the value-add-tax (17%) of these 4 VAT invoices.
  - 3) According to CBV's accounting records, the total amount of import fees Shanghai Shen-Yu Import / Export Corporation had received from CBV Trading CO.,Ltd.
5. Review the original appendices 18, 19, 20, 22, 23 and the newly added appendix 38 in their entirety to ascertain the following:
  - 1) The beginning and the end dates within which CBV had engaged in business.
  - 2) Can the accounting records available presently reflect all the business transactions of CBV with regards to the amount of Accounts Receivables, Realized Sales, and over-due Receivables.
  - 3) In accordance with the relevant Chinese laws regarding the refund of difference between the Value-Add- Tax and the Business Tax to foreign funded companies in China, whether the amount of value-add-tax already paid by CBV had satisfied all the tax liabilities that had been required of CBV as a foreign funded company.
6. Other matters that need to be supplementary re-evaluated.