

**CORRESPONDENCES WITH SOME OF THE SUB-
CONTRACTORS THAT WERE HIRED BY OPUS & BEST
LLC**

It also includes the information about the law firm:
Boughton Peterson Yang Anderson.

The firm is one of the largest in Hong Kong.

Peter Chen- my contact in the firm was previously a
partner at Ernst & Young in New York. He is a lawyer and
a CPA, licensed in NY.

GMail

12 December 2012 at 22:19

Peter Guang Chen
To: bwboye@gmail.com

Jan 10 2012 (Th) lunch - Meeting with my friend Mr Carleton Bian

Gonçalves

Portugal ()

(no specific time yet, but perhaps we can plan it for a breakfast meeting on Friday, Jan 11).

You can reach me via my HK mobile +852.6587.9097 or US mobile , whether I am in HK or NY.

Peter

Peter Guang Chen
email: peter.guang.chen@gmail.com

Phone contacts:

HK (M): or +852.5308.8212

US (M):

China (M): +86.147.1578.8212



Peter Guang Chen <pchen@bpya.com.hk>

Bobby

Hope all is well with you.

Looks like I will be attending the IBA Boston conference in Oct, so will likely see you then (as you mentioned you should be going there)

Also, would appreciate your sending the final payment of US\$25,000 for the Timor tax regulations project, by Sept 30, as you had mentioned.

Best regards

Peter

Peter Guang Chen
Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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聲明

BW B <bwboye@gmail.com>

6 October 2013 at 04:56

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Hello Peter,

Hope you are well and I apologize for not responding to your last email and request for payment on time.

I have been out of pocket for a while because I lost my brother in a car accident in London about 2 weeks ago. I am in fact in Hong Kong now, enroute from London after the burial, and on to US on Tuesday. I needed to meet with somebody here in HK.

I have a temporary phone here in HK :852-98006258. Unfortunately, I will not be able to attend the IBA in Boston. Talk to you soon.

Cheers,
Bobby

EX. H 003

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

It was good talking to you the other day.

I am very sorry to hear about your brother. My condolences to you and your family.

I need to return to HK earlier than planned due to an urgent client matter, and will leave today.

As for the matter that you mentioned on the phone, please let me know what has to be done, and I will certainly help if it is within my capacity. Let me know when you would like to have a tel call to discuss, and we can set it up

After the Singapore conference back in May, I had sent an email to Monica asking her how everything was for her and Helga, but never recd any reply from her.

Lastly, if you can arrange for that payment of \$25K to my account as discussed, I would appreciate it.

Best regards

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: BW B <bwboye@gmail.com>

Date:

To: pchen@bpva.com.hk <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

BW B <bwboye@gmail.com>

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

The business issue in Hong Kong relates a franchise for a new ice cream and gelato business that I intend to open here in New York and Dubai. I want to retain you to represent Opus in the negotiation with the HK owners. They are in the process of finalizing some R&D stuff and trade mark issues at this point. We should be able to move into the negotiation stages by mid November, or shortly thereafter. I plan to come to HK at that point for a meeting and to introduce you as my attorney to them.

I will wire at least \$10k to you this week as additional partial payment. Things are slow for me lately and Timor is still owing me over \$2 million as we speak now (salary plus the transfer pricing and the Interpretative work) as we speak now. I put a call to the Minister of finance already. I plan to sue the MOF here in New York in due course, if my bills are not paid.

EX. H 004

Please let me know if you can accommodate my tentative arrangement on paying your final bill. I just need a little bit of a breather for now.

Best,
Bobby

[Quoted text hidden]

BW B <bwboye@gmail.com>

To: Peter Chen / BPYA <pchen@bpya.com.hk>

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>

10 October 2013 at 09:55

Cc: Peter Guang Chen <pchen@bpya.com.hk>

Hello Bobby

Your suggested arrangement on the partial payment is fine.

Will wait for your further communication on the HK franchise matter.

Best regards,

Peter

Peter Guang Chen

Mobile: (US) +852 6587.9097 (HK) +86.147.157.88212 (CHINA)

From: BW B [mailto:bwboye@gmail.com]

Sent: Thursday, October 10, 2013 2:03 AM

To: pchen@bpya.com.hk

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

BW B <bwboye@gmail.com>

10 October 2013 at 11:43

To: Peter Chen / BPYA <pchen@bpya.com.hk>

EX. H 005

Thanks Peter. Will wire \$10K to you tomorrow (Friday). Will also keep you posted on the HK franchise.

Bobby

[Quoted text hidden]

BW B <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

11 October 2013 at 04:45

Peter,
I wired \$10K to your account earlier today (Thursday).

Cheers,
Bobby

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>

11 October 2013 at 10:19

Thanks Bobby

Peter

From: bwboye@gmail.com]
Sent: Friday, October 11, 2013 4:46 PM
To: Peter Chen / BPYA
Subject: RE:

[Quoted text hidden]

[Quoted text hidden]



Peter Guang Chen <pchen@bpya.com.hk>

Bobby

Hope you are well.

Can you make the payment to me for the TDA / TBUCA project.

Thanks

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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聲明

BW B <bwboye@gmail.com>

18 June 2013 at 16:52

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Hello Peter,

First, you knew I was traveling and may not have the time to respond to your email.

Secondly, I cannot make any payment to you on that project until we have a chance to discuss. You know as well as I do that your work product is substantially below my expectation in addition to the delays. I have also submitted the invoice to Mof (you may say that is not relevant and I will tske it) and Opus is yet to be paid. The most important issue is the need to revise the agreement in a manner that will be fair to both parties.

I wil be more than happy to schedule a conversation with you this Friday when I get back to the US.

Bobby

[Quoted text hidden]

EX. H 007

Peter Guang Chen <pchen@bpia.com.hk>

18 June 2013 at 17:05

Bobby

We can schedule a call for Friday after you have returned to the US.

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: BW B <bwboye@gmail.com>
Date: Tue, 18 Jun 2013 16:52:00 -0400
To: pchen@bpia.com.hk <pchen@bpia.com.hk>
Subject: Re:
[Quoted text hidden]
[Quoted text hidden]

BW B <bwboye@gmail.com>
To: "pchen@bpia.com.hk" <pchen@bpia.com.hk>

18 June 2013 at 17:18

Great. I will arrive at 8.45am on Friday and should be available for a call at 11 am.

[Quoted text hidden]

Peter Guang Chen <pchen@bpia.com.hk>

18 June 2013 at 17:19

Ok that will be fine.

bwboye@gmail.com>
Date:
[Quoted text hidden]
[Quoted text hidden]

BW B <bwboye@gmail.com>
To: "pchen@bpia.com.hk" <pchen@bpia.com.hk>

21 June 2013 at 10:19

Peter,

now because of flight delay. Can't make it home by 11 am and will therefore suggest that we reschedule until 9 am Monday morning.

[Quoted text hidden]

Peter Guang Chen <pchen@bpia.com.hk>

21 June 2013 at 10:21

Bobby

Can we make it 9.45a Monday (instead of 9.00)?

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboy@gmail.com>

Date:

To: pchen@bpia.com.hk<pchen@bpia.com.hk>

Cc: Peter Guang Chen<com>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

BW B <bwboy@gmail.com>

21 June 2013 at 12:13

To: "pchen@bpia.com.hk" <pchen@bpia.com.hk>

Yes, Peter. 9.45 am it is.

[Quoted text hidden]

Peter Guang Chen <pchen@bpia.com.hk>

24 June 2013 at 09:22

Bobby

I just arrived in Taipei from HK, my flight was delayed a bit - I am in a taxi on the way to my hotel.

I can still have the call with you at 9.45a your time from the taxi. However, if we can do the call at, say 10.15 or 10.30, that will be appreciated. If not, let's have the call at 9.45 as planned

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboy@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]

BW B <bwboy@gmail.com>

24 June 2013 at 09:30

To: Peter Chen / BPYA <pchen@bpia.com.hk>

EX. H 009

I have to leave home by 10.15 for a 10.30 appointment. 9.45 is better for me, otherwise we can do 8 pm today or 9 am tomorrow.

Regards,
Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

24 June 2013 at 09:32

Let's have call at 9.45a as planned. Taxi driver said we can arrive hotel before then.

bwboye@gmail.com>

Date:

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

BW B <bwboye@gmail.com>

24 June 2013 at 09:53

To: Peter Chen / BPYA <pchen@bpya.com.hk>

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

24 June 2013 at 09:55

Not sure why - my phone is free, not on any call

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]

BW B <bwboye@gmail.com>

25 June 2013 at 12:57

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

Further to our telephonic conversation yesterday and considering all the circumstances including the quality of the work and timeliness, my best and only offer will be additional sum of \$50K in full settlement of your services regarding then TDA/TBUCA project. The sum will be payable in two (2) equal installments of \$25K. The first

EX. H 010

installment will be payable on or before Friday the 28th of instant and the final installment payable on or before 30 days from the date of the 1st installment.

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

25 June 2013 at 20:38

Bobby

Offer accepted

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date:

To: Peter Chen / BPYA<pchen@bpya.com.hk>

Subject:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

27 June 2013 at 10:35

Bobby

As mentioned before, I have accepted your offer.

I believe you have my bank account # already.

But here it is again, for wiring the first payment to me:

Bank: Chase Bank

Account name: Peter G Chen

Account No: 047 078 434 065

ABA routing # 021 000 021

Thanks

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

EX. H 011

From: "Peter Guang Chen" <pchen@bpYA.com.hk>

Date: Wed, 26 Jun 2013 00:38:20 +0000

To: Bobby W. Boye <bwboye@gmail.com>

ReplyTo: pchen@bpYA.com.hk

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpYA.com.hk>

31 July 2013 at 02:48

Cc: Peter Guang Chen <pchen@bpYA.com.hk>

Hello Bobby

Hope all is well.

Are you in the US or elsewhere ? Will you still be going to the IBA conference in Boston (in October) ?

Just a gentle reminder on the 2 installment payment of \$25,000.

Best regards,

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

From: BW B [mailto:bwboye@gmail.com]

Sent: Wednesday, June 26, 2013 12:58 AM

To: Peter Chen / BPYA

Subject:

Further to our telephonic conversation yesterday and considering all the circumstances including the quality of the work and timeliness, my best and only offer will be additional sum of \$50K in full settlement of your services

EX. H 012

regarding then TDA/TBUCA project. The sum will be payable in two (2) equal installments of \$25K. The first installment will be payable on or before Friday the 28th of instant and the final installment payable on or before 30 days from the date of the 1st installment.

Bobby

BW B <bwboye@gmail.com>

31 July 2013 at 07:38

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Hello Peter,

All is well thanks. Hope all is well with you too. Yes, I will be in Boston in October for the conference.

Mof has refused to pay for the project for whatever reason. I understand they were "advised" by Deloitte that the work product was not "good."

I will not be able to make additional and the balance payment until September 30th (with or without the payment from mof).

Best wishes,

Bobby

[Quoted text hidden]



(no subject)

Peter Guang Chen <pchen@bpva.com.hk>

7 June 2013 at 18:26

Hello Bobby

Hope all is well with you, and your wife - and that her health issues are not too problematic.

Too bad that we have not been able to meet in the U.S. the last week and the weekend. I suppose you have

On the TDA / TBUCA guidelines project, will you be making a payment to me anytime soon ?

Best regards,

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

2 July 2013 at 06:36

This is to acknowledge that I have received from you a payment of US\$25,000 today accordance with the offer / arrangement you made and which we agreed on.

Thank you.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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BW B <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

2 July 2013 at 09:55

Peter,
Forget about all this legalese. I wish you had had done a better professional job in accordance with your representations and our clear understanding. If I had wanted a "fight" with you or follow some meaningless legal jargon, I would have done things differently regarding the engagement that was so woefully executed.

Regards,
Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpYA.com.hk>

2 July 2013 at 09:59

Bobby

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: BW B <bwboye@gmail.com>

Date:

To: Peter Chen / BPYA<pchen@bpYA.com.hk>

Subject: Re: TBUCA / TDA project

[Quoted text hidden]

[Quoted text hidden]



(no subject)

Peter Guang Chen <pchen@bpya.com.hk>

30 May 2013 at 09:48

Bobby

For our meeting today, how about meeting at the Princeton Club at 2.30p, located at 15 West 43 St, between 5th and 6th ave

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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聲明

Bobby Boye <bwoye@gmail.com>

30 May 2013 at 10:25

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

3 pm is probably better for me. My meeting with the Timor guys was rearranged last night. I will call you to confirm no later than 2 pm.

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

30 May 2013 at 10:27

Peter

Mobile:

EX. H 017

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Thu, 30 May 2013 10:25:31 -0400
To: pchen@bpva.com.hk<pchen@bpva.com.hk>
Subject: Re:
[Quoted text hidden]
[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

30 May 2013 at 15:21

Bobby

How is your schedule going ?

Peter

Peter Guang Chen
Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>
Date: Thu, 30 May 2013 10:25:31 -0400
To: pchen@bpva.com.hk<pchen@bpva.com.hk>
Subject: Re:

[Quoted text hidden]
[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

30 May 2013 at 15:41

Bobby

I am at the Princeton Club, waiting for your email or call, as to whether we are meeting today, and if so at what time.

Peter

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: pchen@bpva.com.hk>
Date: Thu, 30 May 2013 19:21:24 +0000
To: Bobby W. Boye<bwboye@gmail.com>
ReplyTo: pchen@bpva.com.hk

EX. H 018

Subject: Re:

Bobby

How is your schedule going ?

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date: Thu, 30 May 2013 10:25:31 -0400

To: pchen@bpia.com.hk <pchen@bpia.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpia.com.hk>

30 May 2013 at 17:57

Bobby

What happened ?

It seems that neither your phone nor email was working - I called and sent you email messages several times, as

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

"Peter Guang Chen" <pchen@bpia.com.hk>

Date: Thu, 30 May 2013 19:21:24 +0000

To: Bobby W. Boye <bwboye@gmail.com>

ReplyTo: pchen@bpia.com.hk

Subject: Re:

Bobby

How is your schedule going ?

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

EX. H 019

Bobby Boye <bwboye@gmail.com>

Date: Thu, 30 May 2013 10:25:31 -0400

To: pchen@bpva.com.hk<pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]



(no subject)

Peter Guang Chen <pchen@bpya.com.hk>

27 May 2013 at 07:34

Bobby

Hope you are doing well, and had some rest, after your marathon work on the TDA/TBUCA proj

Are you able to meet with Mr Bian for lunch today, say at 12.30 or 1.00pm ? If today does not work for you, how about tomorrow (Tues) then ?

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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聲明

Bobby Boye <bwoye@gmail.com>

27 May 2013 at 11:25

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

Good to hear from you. Let us plan to meet tomorrow. Please let me know the location. We should also have our own meeting- before or after meeting with Mr. Bain.

Cheers,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

27 May 2013 at 12:20

Bobby

It turns out that Mr Bian cannot make it for Tues tomorrow.

EX. H 021

How about Wed then ? Mr Bian will be able to meet for lunch on Wed.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Mon, 27 May 2013 11:25:24 -0400

To: pchen@bpya.com.hk <pchen@bpya.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

27 May 2013 at 12:36

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

Wednesday is equally perfect.

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

27 May 2013 at 12:40

Bobby

OK, then let's meet for breakfast on Wed, 9.00a, at the Princeton Club, 15 West 43 street, between 5th ave and

Peter

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

27 May 2013 at 13:43

Bobby

Peter

EX. H 022

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpva.com.hk>

Date: Mon, 27 May 2013 16:40:46 +0000

To: Bobby W. Boye <bwbeye@gmail.com>

ReplyTo: pchen@bpva.com.hk

Subject: Re:

Bobby

OK, then let's meet for breakfast on Wed, 9.00a, at the Princeton Club, 15 West 43 street, between 5th ave and 6th ave

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwbeye@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]



Lunch Wed May 29

Peter Guang Chen <pchen@bpya.com.hk>

28 May 2013 at 09:58

Bobby

Lunch with Mr Bian is confirmed for:

Wed, May 29 12.00 noon

At:
Wu Liang Ye Restaurant
36 West 48 st
New York City
Between 5th ave and 6th ave

Peter

Peter Guang Chen
Mobile:
(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

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聲明



(no subject)

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

24 May 2013 at 23:48

Peter,
I hope you are doing well. Please see the attached. That is where I am now. I will go catch some rest now for an hour or two and take the final stab at it before sending it out by 8 am tomorrow.
Will talk to during the day.

All the best,

Bobby

 2604K

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

25 May 2013 at 06:24

Bobby

Will take a look at it. Thanks.

Peter

Peter Guang Chen

Mobile: +852 6587.9097 or 5308.8212 (HK)

(US) +86.147.157.88212 (CHINA)

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent:
To: Peter Chen / BPYA
Subject:

[Quoted text hidden]

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EX. H 025

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Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwoye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

21 May 2013 at 07:48

Bobby

Here is the combined version of both the TDA and TBUCA guidelines draft, ver 1a, in Times New Roman, Font size 12

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

From: pchen@bpya.com.hk]
Sent:
To: 'Bobby Boye'
Cc: Peter Guang Chen
Subject: RE: TDA guidelines proj - draft ver 1b

Bobby

Attd is the TDA guidelines draft, ver 1e .

As mentioned in my last email, this version contains the following sections:

EX. H 027

3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50

The following sections: 7, 10, 11, 12, 13, 14, 18, 25, 27, 28, 31, were previously not in the last draft, and are now added and included in the version attached here.

I will now combine the TDA draft with the TBUCA draft.

Therefore, the only sections not covered are the seven (7) sections listed below, as I had previously mentioned to you, and which are substantively the same as the TBUCA sections which you said you were going to work on.

Sec 32 – Supplemental Petroleum Tax

Sec 33 – Accumulated net receipts

Sec 34 – Contractor's net receipts

Sec 35 – gross receipts

Sec 38 – Annual supplemental petroleum tax return

Sec 39 – Contractor's monthly income tax obligations (re supplemental petroleum tax obligation)

I believe we can submit what we have, as finished products by Friday, the deadline you mentioned.

I apologize for the delay. You are correct in placing the blame on me entirely. In retrospect, my error was in underestimating the time it would take me to complete the task, when we were negotiating the timetable when I sent you the various versions of the proposal. Originally, I had thought I was able to start the project must earlier (such as in January or Feb), but as the finalization

of the proposal was delayed, I did not ask for additional time to do the work. But that was my error, and I am not placing any blame or responsibility on anyone but myself. As for the errors in the section 3 (scope of regulations, and which laws should be applying), again that was my fault for not having the level of understanding I would have liked to have. I did attempt to learn and understand all of the laws and interrelationships on my own, by reading. In addition, as I recall, on the last day of my visit to Dili, on the Saturday, I had asked if you can spend some time to go over that aspect with me, as to what laws / regulations apply where & when. However, for some reason, you were not able to do so. Again, that was my fault, no one else's, for not budgeting sufficient time to understand the interrelationships of the Timor tax laws.

This last weekend was my son's graduation from university in Boston – and I did have to go to Boston and to attend his commencement during the day (but I was able to not have to show up for the other events), and was left with the weekend days and the nights to work on this. This is not my excuse. Just to let you know my personal situation.

I would suggest that we postpone our lunch meeting with Mr. Bian to either Friday or Monday next week, to give us the entire day of Thursday to finalize the project. I am able to work with you all day on Thurs in NYC to get it done.

Peter

Peter Guang Chen

Mobile: +852 6587.9097 or 5308.8212 (HK)
(CHINA)

(US) +86.147.157.88212

From: Peter Chen / BPYA [mailto:pchen@bpya.com.hk]

EX. H 029

Sec 34 – Contractor's net receipts
Sec 33 – Accumulated net receipts
Sec 32 – Supplemental Petroleum Tax

Therefore, the sections not covered by the draft I send to you are the following (essentially the equivalent to the TBUCA sections which you mentioned that you will work on):

I will then merge / combine the TDA draft with the TBUCA draft into one doc, and have all fonts as Times New Roman size 12.

The attd draft uses Times New Roman size 12 fonts

Tomorrow, I will send an updated draft which will cover the following additional sections, which I am working on tonight:
7, 10, 11, 12, 13, 14, 18, 25, 27, 28, 31

The attd draft covers the following sections:
3, 4, 5, 6, 8, 9, 15, 16, 17, 19, 20, 21, 22, 23, 24, 25, 26, 29, 30, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50

Att'd pls find the TDA guidelines draft (ver 1b).

Bobby

Sent: Sunday, May 19, 2013 5:03 PM
To: 'Bobby Boye'
Cc: Peter Guang Chen
Subject: TDA guidelines proj - draft ver 1b
Importance: High

Sec 35 – gross receipts

Sec 38 – Annual supplemental petroleum tax return

Sec 39 – Contractor's monthly income tax obligations (re supplemental petroleum tax obligation)

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

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1844K

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Peter Guang Chen <pchen@bpya.com.hk>, Bobby Boye <bwoyoy@gmail.com>
Cc: Peter Guang Chen <pgchen@hotmail.com>, peter.guang.chen@gmail.com

21 May 2013 at 07:53

Re-sending

From: pchen@bpya.com.hk]
Sent:
To: 'Bobby Boye'
Cc: Peter Guang Chen
Subject: RE: TDA TBUCA guidelines project - combined version

[Quoted text hidden]

TDA.TBUCA.Guidlines Project.combined ver.1a.docx
1844K

EX. H 031

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwbeye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

21 May 2013 at 08:17

Bobby

How about those 7 TDA sections (substantively equivalent to the TBUCA sections (listed below), that you said you were going to work on ? Did you make any progress ?

Do you want me to start working on them also ?

TDA sections:

Sec 33 – Accumulated net receipts

Sec 34 – Contractor's net receipts

Sec 35 – gross receipts

Sec 36 – Deductible amounts for supplemental petroleum tax

Sec 38 – Annual supplemental petroleum tax return

Sec 39 – Contractor's monthly income tax obligations (re supplemental petroleum tax obligation)

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

From: Peter Chen / BPYA [mailto:pchen@bpya.com.hk]
Sent:
To: Peter Guang Chen; Peter Guang Chen; 'Bobby Boye'
Cc: 'Peter Guang Chen'; peter.guang.chen@gmail.com
Subject: FW: TDA TBUCA guidelines project - combined version

EX. H 032

[Quoted text hidden]

2 attachments

 **TDA.TBUCA.Guidlines Project.combined ver.1a.docx**
1844K

 **TDA.TBUCA.Guidlines Project.combined ver.1a.docx**
1844K

Peter Guang Chen <pchen@bpya.com.hk>

22 May 2013 at 10:11

Cc: Peter Guang Chen <pchen@bpya.com.hk>, Gmail <peter.guang.chen@gmail.com>

Bobby

Also, with the draft which I completed (except for the seven sections that you said you are taking care of) , it should be good enough to send to the MOF.

Much of the draft contents which I prepared and sent you is original materials which I created (le not copied from other sources).

(There may be minor things we can always adjust and improve on later, as an "enhanced version).

Also, did you get my email message re postponing our lunch meeting with Mr Bian to say this Fri, or even Mon next week, to give us more time to finish up the draft on Thur to send to the MOF by this Fri ?

Have not seen you reply.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Chen / BPYA" <pchen@bpya.com.hk>

Date: Tue, 21 May 2013 07:48:45 -0400

To: 'Bobby Boye'<bwboye@gmail.com>

Cc: Peter Guang Chen<pchen@bpya.com.hk>

[Quoted text hidden]

[Quoted text hidden]

TDA.TBUCA.Guidlines Project.combined ver.1a.docx
1844K

Bobby Boye <bwboye@gmail.com>

22 May 2013 at 11:26

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

EX. H 033

I am extremely busy working on the project now. If you have time, please review what you sent to and you will see a number of inaccuracies there. A lot of stuff were copied from your draft of the TBUCA guidelines and pasted under similar provisions of the TDA without making the necessary changes. Furthermore there are a lot of nuances between seemingly similar provisions of the TDA and TBUCA Regs. I remember we also spoke and included the issue of discussing the tax policies underlying critical provisions of the Regs. That is not reflected in your draft for the most parts. Finally, there is a lot of mix-up in the applicable laws. Some of the examples also used individuals. All Contractors and Subcontractors are corporate bodies.

It is impossible for me to do as you suggested i.e. send your draft out to MOF, as I am not personally pleased with the substantive contents and the arrangement. I have been on my chair working on it since mid-day yesterday and haven't had one minute of sleep. I intend to run the "marathon" until Saturday and send a draft to MOF

I think it is better for me to just focus on getting something out by Saturday- I noticed that the deadline is May Timor time and give them 3-4 weeks to get back with their comments before the final draft. I will use the additional time to improve on whatever I send on Saturday.

Monday is a better day to meet with Mr. Bian. We can chat later in the day when I take a break.

Regards,
Bobby

[Quoted text hidden]



RE: TDA/TBUCA Guidelines

Bobby Boye <bwboye@gmail.com>

18 May 2013 at 06:26

To: Peter Chen / BPYA <pchen@bpya.com.hk>, Peter Guang Chen <peter.guang.chen@gmail.com>

Peter,

Good morning.

Your draft TDA/TBUCA Guidelines should be merged as one document in that order i.e. the TDA first and followed by the TBUCA. The document should be in typeface Times New Roman/12.

Please ensure that I have the draft today as promised as I am pressed for time to get it done and submit it on

Regards,

Bobby

Peter Guang Chen <pchen@bpya.com.hk>

18 May 2013 at 07:15

To: "Bobby W. Boye" <bwboye@gmail.com>, Gmail <peter.guang.chen@gmail.com>

Bobby

OK, will do

Will be sending the first TDA portion draft to you sometime today, and then followed by a second draft with more sections covered. And then a third one will merge both TDA and TBUCA together as one doc, and in the fonts / size as you specified.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Sat, 18 May 2013 06:26:44 -0400

To: Peter Chen / BPYA<pchen@bpya.com.hk>; Peter Guang Chen<

com>

Subject: RE: TDA/TBUCA Guidelines

[Quoted text hidden]

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EX. H 035

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

18 May 2013 at 08:21

Thanks a lot.

Cheers,
Bobby



RE: TP Comparable files

Bobby Boye <bwboye@gmail.com>

16 May 2013 at 08:06

To: kaushalkap@gmail.com, Peter Chen / BPYA <pchen@bpya.com.hk>

Dear Kapadia,

Could you please resend the TP project comparable files to me asap. For some reasons I just could not locate same and the client was unable to open the set that Opus sent.

It will be better and helpful if you can put all the files (comparables) into one (1) single file so that I can zip and send over to the client.

Please treat as urgent.

Regards,
Bobby

Kaushal Kapadia <kaushalkap@gmail.com>

16 May 2013 at 20:31

Reply-To: kaushalkap@rediffmail.com

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Chen / BPYA <pchen@bpya.com.hk>

Please find attached the files requested. I have attached a zip file as you requested, and I will send another email with the individual files - just in case there is trouble opening the zip file.

Regds

[Quoted text hidden]



13231K

Kaushal Kapadia <kaushalkap@gmail.com>

16 May 2013 at 20:34

Reply-To: kaushalkap@rediffmail.com

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Chen / BPYA <pchen@bpya.com.hk>

Here are the individual files - just in case the zip file does not work.

Regards

On Thu, May 16, 2013 at 8:06 PM, Bobby Boye <bwboye@gmail.com> wrote:

[Quoted text hidden]

15 attachments

Armenia Tariff example.pdf

297K

EX. H 037

 **Australia reg.pdf**
607K

 **Depreciation Study by Conoco Philips.pdf**
2447K

 **Europe reg.doc**
235K

 **India reg.doc**
580K

 **Ireland reg.pdf**
631K


412K

 **Model Tariff for Alliance Pipeline (US:Canada).pdf**
54K

 **Moomba to Adelaide pipeline tariff.pdf**
48K

 **NGSA study on Rate of Return.pdf**
8698K

 **Ratemaking for Energy Pipelines_USA.pdf**
144K

 **South Africa reg.pdf**
365K

 **Study of Depreciation rates by Japan.pdf**
497K

 **USA reg.pdf**
59K

 **USA reg detailed.doc**
1346K

Kaushal Kapadia <kaushalkap@gmail.com>
Reply-To: kaushalkap@rediffmail.com
To: Bobby Boye <bwboy@gmail.com>
Cc: Peter Chen / BPYA <pchen@bpya.com.hk>

19 May 2013 at 09:54

Bobby, did the files I sent reach you and are accessible now ?

Regds

On Thu, May 16, 2013 at 8:06 PM, Bobby Boye <bwboy@gmail.com> wrote:
[Quoted text hidden]

Bobby Boye <bwboy@gmail.com>

EX. H 038

19 May 2013 at 10:23

To: kaushalkap@rediffmail.com

Kashual,

Thanks a lot, yes, I was able to open it and send the link to MOF. My apologies for not getting back to you on time. The conference call is tentatively rescheduled for June 3 or 4th, and I am awaiting a response from MOF on the timing. What day is better for you?

Kind regards,

BB

[Quoted text hidden]

Kaushal Kapadia <kaushalkap@gmail.com>

19 May 2013 at 23:05

To: Bobby Boye <bwboye@gmail.com>

Ok. June 3 is better for me - what is the appx time?

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

20 May 2013 at 05:50

To: Kaushal Kapadia <kaushalkap@gmail.com>

I think it will be 9 am (Timor time).

Regards,

Bobby

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwbeye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

24 April 2013 at 01:25

Bobby

Pls see my email to Kaushal below.

Who will be on the call from Opus & Best ?

Will Dominic Lucas or you be on the call ?

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

From: pchen@bpya.com.hk]
Sent: Wednesday, April 24, 2013 1:24 PM
To: 'Kaushal Kapadia'
Cc: Peter Guang Chen
Subject: TP Project (Comparables)
Importance: High

Kaushal

Please note the conf call is now set for Friday, Apr 26th at 8.00 am China / SG time (which is 9.00am Dili, Timor time)

EX. H 040

Friday (April 26) at 8.00am China / SG Time (ie. 9 am Dili, Timor time)

Important, please note the following:

- a. You are providing the advice as a consultant to the firm "Opus & Best" a law firm based in NY. Opus is providing services to the Timor Ministry of Finance. Therefore, you are participating in your individual
- b. Dominic Lucas is the person at Opus & Best who is in charge of this. Your principal contact is Dominic
- c. My role is simply to refer you to Opus & Best for this engagement. There is no need to mention my name, or that of Bobby, at all. That will just confuse things, and is not necessary.

On the Timor MOF side, Monica Rangel, tax commissioner, will be on the call. She may have other colleagues with her also.

I will try to find out who on the Opus & Best side will be on the call.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

From: dominic.lucas@opusbest.com

To: <pchen@bypa.com.hk>

Subject: Fwd: RE: TP Project Files (Comparables)

EX. H 041

FYI

—— Original Message ——

Subject: RE: TP Project Files (Comparables)

Date: 2013-04-23 11:20

From: dominic.lucas@opusbest.com

mrangel@mof.gov.tl>

Cc: Helga Sarmento <hsarmento@mof.gov.tl>

Dear Mrs. Rangel,

Regarding the transfer pricing report, Friday (April 26) at 9 am (Dili

time) is good for us. The toll free number is :1-866-423-8755, and the participant password is: 152875.

Considering the breath of the transfer pricing report, the discussion will be more fruitful and efficient if you can kindly specify the issues and the areas in the report that you want us to address. You may set it up in the form of an agenda, if you so desire.

Please ensure that you send that information to us no later than 5 pm (Dili time) on Thursday the 25th.

Best wishes,

Dominic Lucas

Opus & Best LLC

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Bobby Boye <bwoye@gmail.com>

24 April 2013 at 06:23

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

How are you? Please call me in about an hour to discuss, or if you prefer, I will call you.

EX. H 042

Best,
Bobby

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>

24 April 2013 at 06:29

To: Bobby Boye <bwboye@gmail.com>

Bobby

Peter Guang Chen

Mobile: +852 6587.9097 or 5308.8212 (HK)

(US) +86.147.157.88212 (CHINA)

From: Bobby Boye [mailto:bwboye@gmail.com]

Sent: Wednesday, April 24, 2013 6:24 AM

To: Peter Chen / BPYA

Subject: Re: FW: TP Project (Comparables)

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

24 April 2013 at 07:28

To: Peter Chen / BPYA <pchen@bpya.com.hk>, Peter Guang Chen <peter.guang.chen@gmail.com>

Peter,

This is the final TP product submitted to MoF. Your guy may need to review before the call. The changes are minor but he should let me know if he has any questions after his review and certainly before the call.

Regards,
Bobby

[Quoted text hidden]



fx-Timor.Bayu-Undan Pipeline & Darwin LNG Plant.CRC.TP Report.Draft.2.pptx

451K

Bobby Boye <bwboye@gmail.com>

25 April 2013 at 07:03

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

NDPR asked for the postponement of the call for whatever reason. Please let your guy know this so that he will not be sitting around wasting his time. This is much better as it will give Opus time to prepare for this.

Opus will play hard ball now that if the bill is not paid, then there will be no more work on the TP.

EX. H 043

Please schedule a time tomorrow to talk for about an hour on the draft guidelines. You can use the same conference line.

Regards,
Bobby

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

25 April 2013 at 07:55

Bobby

Informed Kaushal re postponement already

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

From: bwboye@gmail.com]
Sent: Thursday, April 25, 2013 7:04 PM
To: Peter Chen / BPYA
Cc: Peter Guang Chen
Subject: Re: FW: TP Project (Comparables)

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>, Peter Guang Chen <peter.guang.chen@gmail.com>

25 April 2013 at 08:35

Peter,

Here are some of the things that jumped out from what you sent to already:

EX. H 044

1. probability of not completing the project on time and making sure you understand the details of the product expected by the client- by my reckoning- this will be at least 400-500 pages- in the minimum any you only sent me 19 pages of work so far. Please review the last version of the engagement letter. We have to submit the final work in less than 22 days!

2. insufficiency of the examples you provided; and
the inclusion of the economic rationale for some of the key provisions- for example why depreciation and or amortization- what is the tax & economic policy behind such provisions- why transfer pricing rules- what is the tax/economic policy driving the inclusion as part of the body of corporate taxation?

Regards,

Bobby

Peter Guang Chen

25 April 2013 at 08:48

To: "Bobby W. Boye" <bwboy@gmail.com>, Peter Guang Chen <pchen@bpya.com.hk>

Bobby

Do you have a few mins to talk today first ?

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboy@gmail.com>

Date: Thu, 25 Apr 2013 08:35:14 -0400

To: Peter Chen / BPYA <pchen@bpya.com.hk>; Peter Guang Chen <

com>

[Quoted text hidden]

Bobby Boye <bwboy@gmail.com>

17 May 2013 at 08:55

To: Peter Chen / BPYA <pchen@bpya.com.hk>, Peter Guang Chen <peter.guang.chen@gmail.com>

Peter,

This is what NDPR has, and whatever changes you made to the one that you just sent to me should be made on this version.

Regards,

Bobby

From: **Bobby Boye** <bwboy@gmail.com>

Date: 24 April 2013 07:28

[Quoted text hidden]

EX: H 045

 **fx-Timor.Bayu-Undan Pipeline & Darwin LNG Plant.CRC.TP Report.Draft.2.pptx**
451K

Peter Chen / BPYA <pchen@bpya.com.hk>

17 May 2013 at 08:57

To: Bobby Boye <bwboye@gmail.com>, Peter Guang Chen <peter.guang.chen@gmail.com>

Then this should be the final. You based it on the latest I sent you (ie. the one I just resent.)

So, no changes needs to be made then.

From: Bobby Boye [mailto:bwboye@gmail.com]

Sent: Friday, May 17, 2013 8:55 AM

To: Peter Chen / BPYA; Peter Guang Chen

Subject: Fwd: FW: TP Project (Comparables)

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

17 May 2013 at 09:03

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

I don't understand. Are you saying there is no difference between the one I sent for the conference call and this

Regards,

Bobby

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>

17 May 2013 at 09:08

To: Bobby Boye <bwboye@gmail.com>

Bobby

That appears to be the case – the two versions are the same, EXCEPT for the first slide SCOPE OF THE REPORT, in which you removed the names of yourself, Kaushal and BPYA as the members of the “Consultant”, and you simply replaced it with OPUS & BEST, without mentioning any of the individual members names, which is fine.

So that appears to be in order

Peter

Peter Guang Chen

Mobile: +852 6587.9097 or 5308.8212 (HK)

(US) +86.147.157.88212 (CHINA)

From: Bobby Boye [mailto:bwboye@gmail.com]

Sent: Friday, May 17, 2013 9:03 AM

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]



Resending - CRC TP Report - ver 2

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwbeye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

17 May 2013 at 08:33

Bobby

Here it is again – resending the TP CRC Pipeline & Darwin LNG report

You should use this one, rather than the one Kaushal sent yesterday, as I had done some editing on fonts and sequences of the slides, to conform to what you wanted on the LNG plant portion.

Peter

Peter Guang Chen

Mobile: +852 6587.9097

(US) +86.147.157.88212 (CHINA)

Fr Peter Chen / BPYA [mailto:pchen@bpya.com.hk]

Sent: Sunday, March 24, 2013 7:40 AM

To: 'Bobby Boye'

Cc: Peter Guang Chen

Subject: CRC TP Report - ver 2

Importance: High

EX. H 048

Hello Bobby

Attd please find a revised report, with the TP analyses of both the Bayu-Undan Pipeline and the Darwin LNG plant CRC formulat.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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 **Timor.Bayu-Undan Pipeline & Darwin LNG Plant.CRC.TP Report.Draft.2.pptx**
451K

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

17 May 2013 at 08:49

Peter,

Regards,
Bobby
[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

17 May 2013 at 08:54

Bobby

When you had first asked me to prepare this, I was simply not aware of your wish that your name should not appear on anything, and the rept was prepared for Opus. You had never explained to me your name was not associated with Opus. This was exactly what I sent you previously, and I believe you must have edited it and

Now that I know you do not want your name on this, if you wish, I will spend some time later today to remove your name.

Peter

EX. H 049

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Fri, 17 May 2013 08:49:54 -0400

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Subject: Re: Resending - CRC TP Report - ver 2

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

17 May 2013 at 08:56

Bobby

It was not until I visited Dili in early April, when we were preparing the consult agreement, that you had first

The TP rept was sent to you before the April meeting in Dili.

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpya.com.hk>

Date: Fri, 17 May 2013 12:54:09 +0000

To: Bobby W. Boye <bwboye@gmail.com>

ReplyTo: pchen@bpya.com.hk

Subject: Re: Resending - CRC TP Report - ver 2

Bobby

When you had first asked me to prepare this, I was simply not aware of your wish that your name should not appear on anything, and the rept was prepared for Opus. You had never explained to me your name was not associated with Opus. This was exactly what I sent you previously, and I believe you must have edited it and sent a revised version to Timor MOF.

Now that I know you do not want your name on this, if you wish, I will spend some time later today to remove your name.

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

EX. H 050

Bobby Boye <bwboye@gmail.com>

Date: Fri, 17 May 2013 08:49:54 -0400

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Subject: Re: Resending - CRC TP Report - ver 2

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

17 May 2013 at 09:01

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

You had the version that I sent for the conference call and that was what was sent to NDPR. I would have thought that it was implicit in relationship with MOF that my name should not appear in such documents. While Monica and Cancio were aware of my relationship with Opus, no other person knew such relationship.

Regards,

Bobby

Bobby Boye <bwboye@gmail.com>

17 May 2013 at 09:03

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Ok, Peter. No worries.

Cheers,

Bobby



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

17 May 2013 at 08:35

Bobby

Resending to you the attachments, for the TP CRC pipeline and Darwin LNG plant rept.

The report itself was re-sent to you just now, a few minutes ago, in a separate email.

Peter

Mobile: +852 6587.9097

(US) +86.147.157.88212 (CHINA)

From: Peter Chen / BPYA [mailto:pchen@bpya.com.hk]
Sent: Sunday, March 24, 2013 8:18 AM
To: 'Bobby Boye'
Cc: Peter Guang Chen
Subject: CRC TP report - draft

Hello Bobby

EX. H 052

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

Hello Bobby

Attd please find a revised report, with the TP analyses of both the Bayu-Undan Pipeline and the Darwin LNG plant CRC formulat.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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3 attachments



Annexure 1.zip
13231K



Annexure 2.xls
145K



Timor.Bayu-Undan Pipeline & Darwin LNG Plant.CRC.TP Report.Draft.2.pptx
451K



RE: Transfer Pricing Comparables

Bobby Boye <bwboye@gmail.com>

16 May 2013 at 07:55

To: Peter Chen / BPYA <pchen@bpya.com.hk>, Peter Guang Chen <peter.guang.chen@gmail.com>

Hello Peter,

Could you please resend the TP Comparable files to me again? For some reason I just can't locate the files any to them.

Please treat as urgent.

Regards,
Bobby

Peter Guang Chen <pchen@bpya.com.hk>

16 May 2013 at 14:20

To: "Bobby W. Boye" <bwboye@gmail.com>, Gmail <peter.guang.chen@gmail.com>

Bobby

I will send the files to you. Just arrived in the US.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Thu, 16 May 2013 07:55:54 -0400

To: Peter Chen / BPYA<pchen@bpya.com.hk>; Peter Guang Chen<

com>

Subject: RE: Transfer Pricing Comparables

[Quoted text hidden]

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Confidential

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

14 May 2013 at 20:54

Peter,
I got a surprising call from Rick today telling me how disorganized things are with Timor. He wants to meet with

Regards,
Bobby

Peter Guang Chen <pchen@bpya.com.hk>

14 May 2013 at 20:55

Bobby

Peter

Peter Guang Chen
Mobile:
(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Tue, 14 May 2013 20:54:33 -0400
To: Peter Chen / BPYA <pchen@bpya.com.hk>
Subject: Confidential
[Quoted text hidden]

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Peter Guang Chen <pchen@bpya.com.hk>

14 May 2013 at 21:04

While in SG, Monica did ask me the backgrounds of Rick, Lubin and Rowena - whether they are accountants versus economists (ie by training and education). I had to tell her the truth, that they are transfer pricing people /

pchen@bpya.com.hk>

Date: Wed, 15 May 2013 00:55:57 +0000

To: Bobby W. Boye<bwboye@gmail.com>

ReplyTo: pchen@bpya.com.hk

Subject: Re: Confidential

Bobby

I believe you should, hear what he has to say.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date: Tue, 14 May 2013 20:54:33 -0400

To: Peter Chen / BPYA<pchen@bpya.com.hk>

Subject: Confidential

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

14 May 2013 at 21:04

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

Ok. Will follow your suggestion.

Look forward to seeing you soon. My wife and I will like you and your wife to visit us for dinner before you return to HK. We can arrange that when you are in town.

Best,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

14 May 2013 at 21:04

Peter

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date:

To: pchen@bpya.com.hk<pchen@bpya.com.hk> EX. H 056

Subject: Re: Confidential

[Quoted text hidden]

[Quoted text hidden]



TBUCA / TDA proj

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

13 May 2013 at 09:42

Bobby

Attd pls find updated version ver 1La

Section 14 (Transfer of rights or stakes in a petroleum project) has been added into this attd version.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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1008K



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwoye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

12 May 2013 at 08:30

Bobby

ver 1L TBUCA/TDA guidelines proj.

In the attd version, the sections covered are the following:

5, 6, 7, 8, 10, 11, 12, 13, 13A, 13B, 15, 25, 26, 27, 28, 30, 33A, 35, 37, 39A, 40

The sections NOT covered are as follows:

- 14 Transfer of rights or stakes in a petroleum project
- 16 Contractor's Monthly Income tax obligations
- 17 Additional Petroleum tax
- 18 accumulated / accrued net revenue
- 19 contractor's net revenue receipts
- 20 gross revenue / receipts
- 21 deductible expenses in respect of additional petroleum tax
- 22 exclusion of consideration paid or imputed in connection with acqn of interest or state in petroleum proj
- 23 annual additional petroleum tax return
- 24 contractor monthly addtl petroleum tax obligations

Are you working on any sections ? If so, please let me know which one.

I can work on the rest of the sections (ie above sections): # 16, 16, 17, 18, 19, 20, 21, 22, 23 and 24 and get them done today.

Also, will be adding substance to the transfer pricing sections 25, 26, 27 and 28 as well.

Then, I will be replicating the materials into the TDA Regulations guidelines.

Pls let me know if you have time to have a call and discuss today your time ?

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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 **TBUCA Project Guidelines.ver 1L.docx**
816K

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

12 May 2013 at 18:32

Peter,
Thanks. We can talk at 9.30 pm today- my time. I am reviewing the entire draft and making changes where necessary . I can work on the sections you listed as "NOT covered."

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

12 May 2013 at 18:50

Bobby

Ok, will talk to you at 9.30p your time

EX. H 060

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Sun, 12 May 2013 18:32:58 -0400

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Subject: Re: TBUCA / TDA project

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

12 May 2013 at 20:11

Bobby

I also have section 14 covered, so you do not have to work on that, if you have not started on it already

Peter

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: pchen@bpya.com.hk>

Date: Sun, 12 May 2013 22:50:17 +0000

To: Bobby W. Boye <bwboye@gmail.com>

ReplyTo: pchen@bpya.com.hk

Subject: Re: TBUCA / TDA project

Bobby

Ok, will talk to you at 9.30p your time

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date: Sun, 12 May 2013 18:32:58 -0400

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Subject: Re: TBUCA / TDA project

[Quoted text hidden]

[Quoted text hidden]

EX. H 061

Bobby Boye <bwboye@gmail.com>

12 May 2013 at 20:24

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

I meant tomorrow my time- I am off to diner with my wife for Mother's Day. Sorry for the confusion.

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

12 May 2013 at 21:00

Ok no problem - will speak to you tomorrow then.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date:

To: pchen@bpva.com.hk<pchen@bpva.com.hk>

[Quoted text hidden]

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwbeye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

11 May 2013 at 08:49

Bobby

Pls see attached a document covering the Audits sections of the TBUCA regulations.

Then, I combined the above document into the previous version of the guidelines draft, towards the end.

Will be sending you additional files and draft versions.

Pls let me know when you want to have a call to discuss.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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2 attachments

TBUCA Project.Guidelines.Sec 30 etc.Audits.b.copy.docx
258K

TBUCA Project.Guidelines.ver 1k.docx
805K

EX. H 063



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwbeye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

9 May 2013 at 05:53

Bobby

Pls see atttd file. I will have more files on other sections to send you.

Also, even within the attached draft version, will be adding more examples.

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

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TBUCA Project Guidelines.ver 1j.docx
562K



TBUCA / TDA proj

Peter Guang Chen <pchen@bpva.com.hk>

6 May 2013 at 21:21

Bobby

I know you must be looking for the second version from me. Working to get it to you asap.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—

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聲明

Bobby Boye <bwoye@gmail.com>

7 May 2013 at 09:34

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

I expected it over the weekend. I will be on my way back to US from London tomorrow morning and I hope you can send it by then. Time is of essence for this project.

Best wishes,

Bobby

[Quoted text hidden]



TBUCA / TDA proj

Peter Guang Chen <pchen@bpva.com.hk>

6 May 2013 at 21:21

Bobby

I know you must be looking for the second version from me. Working to get it to you asap.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—

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聲明

Bobby Boye <bwoye@gmail.com>

7 May 2013 at 09:34

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

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Best wishes,

Bobby

[Quoted text hidden]



TBUCA / TDA guidelines

Peter Guang Chen <pchen@bpva.com.hk>

3 May 2013 at 23:45

Bobby

also providing a definition / explanation of permanent establishment.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—

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聲明

Bobby Boye <bwoye@gmail.com>

4 May 2013 at 07:40

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

Regards,

Bobby

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwoye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

12 May 2013 at 08:30

Bobby

ver 1L TBUCA/TDA guidelines proj.

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5, 6, 7, 8, 10, 11, 12, 13, 13A, 13B, 15, 25, 26, 27, 28, 30, 33A, 35, 37, 39A, 40

The sections NOT covered are as follows:

- 14 Transfer of rights or stakes in a petroleum project
- 16 Contractor's Monthly Income tax obligations
- 17 Additional Petroleum tax
- 18 accumulated / accrued net revenue
- 19 contractor's net revenue receipts
- 20 gross revenue / receipts
- 21 deductible expenses in respect of additional petroleum tax
- 22 exclusion of consideration paid or imputed in connection with acqn of interest or state in petroleum proj
- 23 annual additional petroleum tax return
- 24 contractor monthly addtl petroleum tax obligations

Are you working on any sections ? If so, please let me know which one.

I can work on the rest of the sections (ie above sections): # 16, 16, 17, 18, 19, 20, 21, 22, 23 and 24 and get them done today.

Also, will be adding substance to the transfer pricing sections 25, 26, 27 and 28 as well.

Then, I will be replicating the materials into the TDA Regulations guidelines.

Pls let me know if you have time to have a call and discuss today your time ?

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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816K

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

12 May 2013 at 18:32

Peter,
Thanks. We can talk at 9.30 pm today- my time. I am reviewing the entire draft and making changes where necessary . I can work on the sections you listed as "NOT covered."

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

12 May 2013 at 18:50

Bobby

Ok, will talk to you at 9.30p your time

EX. H 070

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Sun, 12 May 2013 18:32:58 -0400
To: Peter Chen / BPYA <pchen@bpya.com.hk>
Subject: Re: TBUCA / TDA project

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

12 May 2013 at 20:11

Bobby

I also have section 14 covered, so you do not have to work on that, if you have not started on it already

Peter

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: pchen@bpya.com.hk
Date: Sun, 12 May 2013 22:50:17 +0000
To: Bobby W. Boye <bwboye@gmail.com>
ReplyTo: pchen@bpya.com.hk
Subject: Re: TBUCA / TDA project

Bobby

Ok, will talk to you at 9.30p your time

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Sun, 12 May 2013 18:32:58 -0400
To: Peter Chen / BPYA <pchen@bpya.com.hk>
Subject: Re: TBUCA / TDA project

[Quoted text hidden]

[Quoted text hidden]

EX. H 071

Bobby Boye <bwboye@gmail.com>

12 May 2013 at 20:24

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

I meant tomorrow my time- I am off to diner with my wife for Mother's Day. Sorry for the confusion.

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

12 May 2013 at 21:00

Ok no problem - will speak to you tomorrow then.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date:

To: pchen@bpva.com.hk <pchen@bpva.com.hk>

[Quoted text hidden]

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwoye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

11 May 2013 at 08:49

Bobby

Pls see attached a document covering the Audits sections of the TBUCA regulations.

Then, I combined the above document into the previous version of the guidelines draft, towards the end.

Will be sending you additional files and draft versions.

Pls let me know when you want to have a call to discuss.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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2 attachments

TBUCA Project Guidelines.Sec 30 etc.Audits.b.copy.docx
258K

TBUCA Project Guidelines.ver 1k.docx
805K

EX. H 073



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

9 May 2013 at 05:53

Bobby

Pls see attd file. I will have more files on other sections to send you.

Also, even within the attached draft version, will be adding more examples.

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

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TBUCA Project Guidelines.ver 1j.docx
562K



TBUCA / TDA proj

Peter Guang Chen <pchen@bpva.com.hk>

6 May 2013 at 21:21

Bobby

I know you must be looking for the second version from me. Working to get it to you asap.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—
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聲明

Bobby Boye <bwoye@gmail.com>

7 May 2013 at 09:34

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

I expected it over the weekend. I will be on my way back to US from London tomorrow morning and I hope you can send it by then. Time is of essence for this project.

Best wishes,

Bobby

[Quoted text hidden]



TBUCA / TDA guidelines

Peter Guang Chen <pchen@bpva.com.hk>

3 May 2013 at 23:45

Bobby

also providing a definition / explanation of permanent establishment.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—
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聲明

Bobby Boye <bwoye@gmail.com>

4 May 2013 at 07:40

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

Regards,

Bobby

[Quoted text hidden]



TBUCA / TDA guidelines

Peter Guang Chen <pchen@bpya.com.hk>

3 May 2013 at 23:45

Bobby

also providing a definition / explanation of permanent establishment.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—
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聲明

Bobby Boye <bwboye@gmail.com>

4 May 2013 at 07:40

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

Regards,

Bobby

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboy@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

30 April 2013 at 07:08

Hello Bobby

I plan to send you an updated bath of the work I have done to date, by this weekend. Then, when it will be good to have a call with you to discuss your views / comments. Will check with you as to your availability.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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Bobby Boye <bwboy@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

30 April 2013 at 07:43

Hello Peter,
Thanks. As soon as I receive the draft, then I will call to set up a date to chat. I believe you are in Singapore sometime next week- right?

Cheers,
Bobby
[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboy@gmail.com>

30 April 2013 at 09:06

EX. H 079

Bobby

Yes, I am going to SG on Tues May 7 , morning, and returning to HK on May 8 evening.

Peter

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Tuesday, April 30, 2013 7:44 PM
To: Peter Chen / BPYA
Subject: Re: TBUCA / TDA project

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

30 April 2013 at 11:30

Peter,

Great, let's plan to talk on Monday then. We have only two weeks to get it done. I know the folks in Dili will not extend the time and it will give them a way to avoid the contract. They are yet to pay for the TP too.

Regards,

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwoye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

26 April 2013 at 06:21

Bobby

As discussed, I am sending to you the list of the sections of the TBUCA regulations which I am working on first:

- Sec 7 Depreciation
- Sec 8 Amortization
- Sec 10 Inventory

- Sec 12 Obligations of a Person Withholding Tax From a Payment
- Sec 13 Non-Deductible Expenses in respect of Income Tax
- Sec 13A Substantiation
- Sec 13B Disallowance of Unsubstantiated Business Expenses)

- Sec 15 Annual Income Tax Return
- Sec 16 Contractor's Monthly Income Tax Obligations
- Sec 20 Gross Revenue/Receipts
- Sec 21 Deductible Expenses in respect of Additional Petroleum Tax
- Sec 22 Exclusion of the Consideration paid or imputed in connection with the acquisition of an interest or Stake in a Petroleum Project (# of examples: 1 – 3

- Sec 23 Annual Additional Petroleum Tax Return
- Sec 24 Contractor's Monthly Additional Petroleum Tax Obligations
- Sec 25 Allocation and Realization of Income and Expenditures among Related Parties and or Associates / Anti Avoidance Rules & Policies
- Sec 26 Transfer Pricing Methods with the Transfer of Properties

Sec 27 Transfer Pricing Enforcement and Penalties
Sec 28 Documentation Requirements
Sec 30 Tax Audit
Sec 33A Amendment of Tax Returns

Sec 35 Change of Tax Liability Upon Findings of Desk/Office Controls
Sec 37 Field Control Procedure
Sec 39A Tax Audit Conferences
Sec 40 Appeals Procedures

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

26 April 2013 at 08:57

Great. We still need to speak at your convenience to ensure that we are on the same page relating to the contents. We also need to have clarity on how to approach the sections that are similar under the TDA Regs and the TBUCA Regs.. I noticed that you only speak about the TBUCA Regs. and the engagement covers both

Regards,

Bobby

Peter Guang Chen <pchen@bpya.com.hk>

26 April 2013 at 08:59

Right, but as we agreed, much of the regs overlap between TBUCA and TDA, so work done for TBUCA can be used for TDA

EX. H 082

Peter

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Fri, 26 Apr 2013 08:57:24 -0400
To: Peter Chen / BPYA <pchen@bpya.com.hk>
Subject: Re: TBUCA / TDA guidelines project

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

26 April 2013 at 09:11

Ok. They overlap because Chapter IX of TDA is almost a carbon copy of TBUCA. The hallmark difference is that they apply exclusively to different parts of the JPDA.

Cheers,
Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

26 April 2013 at 09:22

Right

Bobby Boye <bwboye@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]



Bobby Boye <bwboye@gmail.com>

23 April 2013 at 05:45

To: Peter Guang Chen <peter.guang.chen@gmail.com>, Peter Chen / BPYA <pchen@bpya.com.hk>

pricing comparables with Opus. I need you please call this morning to talk about this and how to prep your guy for any question that they may have. We need to speak with him jointly. They are suggesting Thursday or Friday

Regards,
Bobby

Peter Chen / BPYA <pchen@bpya.com.hk>

23 April 2013 at 08:38

To: Bobby Boye <bwboye@gmail.com>, Peter Guang Chen <peter.guang.chen@gmail.com>

Are you available now for a quick call with Kaushal (he is in China now) ?

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

From: Bobby Boye [mailto:bwboye@gmail.com]

Sent: Tuesday, April 23, 2013 5:46 PM

To: Peter Guang Chen; Peter Chen / BPYA

Subject: Re: transfer pricing project

[Quoted text hidden]

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EX. H 084

Bobby Boye <bwboye@gmail.com>

23 April 2013 at 08:45

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Peter,

Yes, I am. Thanks.

Bobby

[Quoted text hidden]



TBUCA guidelines project - Sample

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

23 April 2013 at 07:11

Hello Bobby

Attd pls find a sample of the work I have done on the TBUCA / TDA regulations project.

Will call you later to discuss.

Also, I understand we need to talk about the TP comparables preparation for a call with Monica later this week.

Peter

Peter Guang Chen

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TBUCA Project.Guidelines.SAMPLE - Depm Inventory Withholding TP.ver 1a.docx
123K



Re: wire transfer

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

17 April 2013 at 07:05

Peter,
I trust you are well. The balance of your fees for the TP project account today.

Regards,
Bobby

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

17 April 2013 at 07:06

Thanks Bobby

Will communicate with you on the TDA / TBUCA proj later in the week

Best regards

Peter

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Wednesday, April 17, 2013 7:06 PM
To: Peter Chen / BPYA
Subject: Re: wire transfer

[Quoted text hidden]

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Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

21 April 2013 at 10:53

Peter,

EX. H 087

RE: Guidelines

Regards,
Bobby

[Quoted text hidden]



Re: wire transfer

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

17 April 2013 at 07:05

Peter,
I trust you are well. The balance of your fees for the TP project account today.

Regards,
Bobby

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

17 April 2013 at 07:06

Thanks Bobby

Will communicate with you on the TDA / TBUCA proj later in the week

Best regards

Peter

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Wednesday, April 17, 2013 7:06 PM
To: Peter Chen / BPYA
Subject: Re: wire transfer

[Quoted text hidden]

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Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

21 April 2013 at 10:53

Peter,

EX. H 089

RE: Guidelines

Please call me to talk about this project. I am a lit bit worried that none of your commitments was honored.

Regards,

Bobby

[Quoted text hidden]

(no subject)

6 messages

Peter Guang Chen <pchen@bpva.com.hk> 9 April 2013 at 01:44

Reply-To: pchen@bpva.com.hk

To: "Bobby W. Boye" <bwbeye@gmail.com>

Hello Bobby

I am back in HK - thanks for everything last week in Dili

Any progress on the consulting engagement letter approval?

Will be in touch on the guidelines project.

Peter

Peter Guang Chen

Mobile:

+1.201.724.9898 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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Bobby Boye <bwboye@gmail.com> 9 April 2013 at 02:34

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

Great to hear that you made back to HK safely. The legal folks are still working on the
engagement letter.

I will be leaving for New York on Saturday the 12th.

Regards,

Bobby

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com> 12 April 2013 at 17:27

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Hi Peter,

Please let me have a progress report with sample of the work done so far on the guideline
project today.

I thought that you committed to sending it mid week when you left last Saturday.

I plan to have a conversation with you on the subject when I get to NY next week. Since I am out
of Dili for a while, I will have more time to spend on the project more than I had thought at the
beginning and we will have to make some changes to the arrangement accordingly.

Best wishes,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk> 12 April 2013 at 19:36

Reply-To: pchen@bpva.com.hk

To: "Bobby W. Boye" <bwbeye@gmail.com>

Hello Bobby

Sorry about the delay. I did intend to send you some sample of my work in progress - but was unable to. Will do so by early part of this coming week.

Let me know what you have in mind for the arrangement changes.

Have a good flight to the US, and will speak to you after you arrived.

Also, I found out just now that Lubin (who works for Rick and who was in Dili last December) is on her way to Dili today, and will be doing work for Aren't Fox.

Peter

Peter Guang Chen

Mobile:

+1.201.724.9898 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Sat, 13 Apr 2013 06:27:13 +0900

To: pchen@bpva.com.hk<pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk> 12 April 2013 at 20:08

Reply-To: pchen@bpva.com.hk

To: "Bobby W. Boye" <bwboye@gmail.com>

Bobby

The examples of the progress I will be providing to you next week are the areas of: depreciation / amortization and of transfer pricing.

Peter

Peter Guang Chen

Mobile:

+1.201.724.9898 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpva.com.hk>

Date: Fri, 12 Apr 2013 23:36:16 +0000

To: Bobby W. Boye<bwboye@gmail.com>

ReplyTo: pchen@bpva.com.hk

Subject: Re:

Hello Bobby

Sorry about the delay. I did intend to send you some sample of my work in progress - but was unable to. Will do so by early part of this coming week.

Let me know what you have in mind for the arrangement changes.

Have a good flight to the US, and will speak to you after you arrived.

Also, I found out just now that Lubin (who works for Rick and who was in Dili last December) is on her way to Dili today, and will be doing work for Aren't Fox.

Peter

Peter Guang Chen

Mobile:

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+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Sat, 13 Apr 2013 06:27:13 +0900

To: pchen@bpva.com.hk<pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com> 12 April 2013 at 20:15

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Hi Peter,

Please let me have a progress report with sample of the work done on the guideline project today.

I thought that you committed to sending it mid week when you left last Saturday.

I plan to have a conversation with you on the subject when I get to NY next week. Since I am out of Dili for a while, I will have more time to spend on the project more that what I thought at the beginning and we will have to make some changes to the arrangement accordingly.

Best wishes,

Bobby

[Quoted text hidden]



(no subject)

Peter Guang Chen <pchen@bpva.com.hk>

Hello Bobby

Any progress on the consulting engagement letter approval?

Will be in touch on the guidelines project.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

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聲明

Bobby Boye <bwoye@gmail.com>

9 April 2013 at 02:34

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

Great to hear that you made back to HK safely. The legal folks are still working on the engagement letter.

I will be leaving for New York on Saturday the 12th.

Regards,

Bobby

[Quoted text hidden]

Bobby Boye <bwoye@gmail.com>

12 April 2013 at 17:27

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Hi Peter,

Please let me have a progress report with sample of the work done so far on the guideline project today.

I thought that you committed to sending it mid week when you left last Saturday.

I plan to have a conversation with you on the subject when I get to NY next week. Since I am out of Dili for a

EX-11097

while, I will have more time to spend on the project more than I had thought at the beginning and we will have to make some changes to the arrangement accordingly.

Best wishes,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

12 April 2013 at 19:36

Hello Bobby

Sorry about the delay. I did intend to send you some sample of my work in progress - but was unable to. Will do

Have a good flight to the US, and will speak to you after you arrived.

Also, I found out just now that Lubin (who works for Rick and who was in Dili last December) is on her way to Dili today, and will be doing work for Aren't Fox.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwbeye@gmail.com>

Date: Sat, 13 Apr 2013 06:27:13 +0900

To: pchen@bpva.com.hk <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

12 April 2013 at 20:08

Bobby

The examples of the progress I will be providing to you next week are the areas of: depreciation / amortization

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpva.com.hk>

EX. H 098

Date: Fri, 12 Apr 2013 23:36:16 +0000
To: Bobby W. Boye<bwboye@gmail.com>
ReplyTo: pchen@bpya.com.hk
Subject: Re:

Hello Bobby

Sorry about the delay. I did intend to send you some sample of my work in progress - but was unable to. Will do so by early part of this coming week.

Have a good flight to the US, and will speak to you after you arrived.

Also, I found out just now that Lubin (who works for Rick and who was in Dili last December) is on her way to Dili today, and will be doing work for Aren't Fox.

Peter

Peter Guang Chen
Mobile:
(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>
Date: Sat, 13 Apr 2013 06:27:13 +0900
To: pchen@bpya.com.hk<pchen@bpya.com.hk>
Subject: Re:

[Quoted text hidden]
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

12 April 2013 at 20:15

Hi Peter,
Please let me have a progress report with sample of the work done on the guideline project today.
I thought that you committed to sending it mid week when you left last Saturday.
I plan to have a conversation with you on the subject when I get to NY next week. Since I am out of Dili for a while, I will have more time to spend on the project more that what I thought at the beginning and we will have to make some changes to the arrangement accordingly.

Best wishes,
Bobby
[Quoted text hidden]



(no subject)

Bobby Boye <bwboye@gmail.com>

13 April 2013 at 18:30

Hi Peter,

Regards,
Bobby

Peter Guang Chen

13 April 2013 at 20:50

Cc: Peter Chen <peter.guang.chen@gmail.com>

Hello Bobby

Yes, I did receive your email re the project, and I replied to you. Apparently you did not receive my email.

I did intend to to send you somethingg re my progress. Last week, but was unable to. Will instead send you report and samples of my progress this coming week. The examples I will send you are in the areas of depreciation and transfer pricing.

Sorry for the delay.

Also, in the same email which I replied to you yesterday, I mentioned that I found out that Lubin Zhuang (who works for Rick and who was in Dili last December) was on her way to Dili yesterday, to be doing work for Arent Fox.

Peter

Peter Guang Chen
Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Sun, 14 Apr 2013 07:30:36 +0900

To: Peter Guang Chen <com>

Subject:

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

13 April 2013 at 22:45

To: "peter.guang.chen@gmail.com" <peter.guang.chen@gmail.com>

Peter,

Are you serious about Lubin going to Dili? What does she know about taxation?

Incredible. I have a meeting with the Minster in New York on Tuesday and will be discussing a whole rane of issues. Can you believe that the guy that you met (Olgario) in my office went to the Minister that same day and

they were discussing the same issues on effective legal representations with Arent Fox. They are outright stupid. I plan to resign as soon as they ign the engagement letter. The so- called ambassador is misleading the

Cheers,
Bobby

[Quoted text hidden]

Peter Guang Chen

13 April 2013 at 22:50

Bobby

Yes - I am serious on this. This is what Rick told me on Friday, US time when I called him. I called Rick just to give him a heads up that I am sending him an invoice (ie to CRA) for the work that I did after the December trip, which CRA still owes me. When I asked, if Arent Fox had any more discussions with him on the arbitration work that AR had wanted to hire CRA to do, Rick told me that Lubin was on the way to Dili as we spoke.

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Mobile:

(US)

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Date:

To: peter.guang.chen@gmail.com<

>

Subject: Re:

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

13 April 2013 at 22:59

To: "peter.guang.chen@gmail.com" <peter.guang.chen@gmail.com>

Peter,

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How can the young lady assist Arent Fox in answering that question?

[Quoted text hidden]

Peter Guang Chen

13 April 2013 at 23:02

Bobby

You are absolutely right - this young lady Lubin's experience and qualifications are all in economics, not law or tax accounting. While in Dili in December, I had to teach her and Rowena the basics of depreciation rules, and what is capitalizable or not, for tax purposes.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date:

[Quoted text hidden]



Re- Timor -Leste Sovereign Fund

Bobby Boye <bwboye@gmail.com>

28 March 2013 at 00:02

To: "rkwei@jkcapiatmanagement.com" <rkwei@jkcapiatmanagement.com>

It was nice meeting you today and than you for breakfast.

As promised here is the detail of the managers of the Fund as culled from the last quarterly report:

"The Fund as of December 2012 has 3 external managers namely Bank for International Settlements (BIS) managing about 20% of the total portfolio, Schroder Invesment Management Limited (Schroders) managing about 5% of the total portfolio and State Street Global Adviosrs (SSgA) managing about 21% of the total portfolio."

The State Street Global is based here in Hong Kong.

from the ministry of finance's website.

(www..mof.gov.tl).

Kind regards,

Bobby

Randy Kwei <rkwei@jkcapiatmanagement.com>

28 March 2013 at 01:12

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Guang Chen <peter.guang.chen@gmail.com>

It was great to meet you this morning. Your sharing of what is going on in your country is much appreciated. I will go to your website and review the materials.

Have a good time in HK.

Best,

Randy

Sent from my BlackBerry® smartphone

From: Bobby Boye <bwboye@gmail.com>

Date: Thu, 28 Mar 2013 13:02:06 +0900

To:

Cc: Peter Guang Chen<

<com>

EX. H 103

Subject: Re- Timor -Leste Sovereign Fund

[Quoted text hidden]

Randy Kwei <rkwei@jkcapiatalmanagement.com>

28 March 2013 at 01:22

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Guang Chen <peter.guang.chen@gmail.com>

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Date: Thu, 28 Mar 2013 13:02:06 +0900

To: < >

Cc: Peter Guang Chen< com>

Subject: Re- Timor -Leste Sovereign Fund

[Quoted text hidden]

Randy Kwei <rkwei@jkcapiatalmanagement.com>

28 March 2013 at 02:33

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Guang Chen <peter.guang.chen@gmail.com>

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To: < >

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Subject: Re- Timor -Leste Sovereign Fund

[Quoted text hidden]

Randy Kwei <rkwei@jkcapiatalmanagement.com>

28 March 2013 at 05:23

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Cc: Peter Guang Chen <peter.guang.chen@gmail.com>

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2 April 2013 at 02:22

To: Bobby Boye <bwboye@gmail.com>

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As mentioned during our breakfast last week, our firm specializes in investing in public equities across to gain some insight about what we do and what we have accomplished.

I don't know if your government is interested in the Asian public equity markets. In the event that it does and if it makes sense, I would like to present our investment strategies and methodologies to the appropriate parties within your government.

Let me know how I should follow up.

Thanking you.

Best regards,

Randy

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Thursday, March 28, 2013 12:02 PM
To: Randy Kwei
Cc: Peter Guang Chen
Subject: Re- Timor -Leste Sovereign Fund

Dear Randy,

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>

26 March 2013 at 21:25

Cc: Bobby Boye <bwoye@gmail.com>

Bobby

Are you in HK ? I just tried your room at the hotel, but you were not there.

Please call me at 6587.9097 (mobile) or 2298.7637 (office direct).

Peter

程廣 PETER GUANG CHEN

Counsel | Registered Foreign Lawyer (USA) 美國註冊律師

寶德楊律師行 BOUGHTON PETERSON YANG ANDERSON

與 in association with



中倫律師事務所

ZHONG LUN LAW FIRM <http://www.zhonglun.com>

聯營 and Yam & Company

直線 +852 2298 7637 | 總機 +852 2877 3088 |

手提 M: +852 6587.9097 (HK) | (US) | +86.147.1578.8212 (PRC)

傳真 F: +852 2525 1099 | 電郵 pchen@bpya.com.hk / peterchen@zhonglun.com

香港中環康樂廣場一號怡和大廈409室 | 4

北京 BEIJING • 上海 SHANGHAI • 深圳 SHENZHEN • 廣州 GUANGZHOU • 武漢 WUHAN • 成都 CHENGDU • 東京 TOKYO • 香港 HONG KONG • 倫敦 LONDON

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Cheers,
Bobby

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How can the young lady assist Arent Fox in answering that question?

[Quoted text hidden]

Peter Guang Chen

13 April 2013 at 23:02

Bobby

You are absolutely right - this young lady Lubin's experience and qualifications are all in economics, not law or tax accounting. While in Dili in December, I had to teach her and Rowena the basics of depreciation rules, and

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date:

[Quoted text hidden]



Peter Guang Chen <pchen@bpya.com.hk>

Hello Bobby

I am back in HK - thanks for everything last week in Dili

Will be in touch on the guidelines project.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—
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聲明

Bobby Boye <bwoye@gmail.com>

9 April 2013 at 02:34

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

Great to hear that you made back to HK safely. The legal folks are still working on the engagement letter.

I will be leaving for New York on Saturday the 12th.

Regards,

Bobby

[Quoted text hidden]

Bobby Boye <bwoye@gmail.com>

12 April 2013 at 17:27

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Hi Peter,

Please let me have a progress report with sample of the work done so far on the guideline project today.

I thought that you committed to sending it mid week when you left last Saturday.

I plan to have a conversation with you on the subject when I get to NY next week. Since I am out of Dili for a

while, I will have more time to spend on the project more than I had thought at the beginning and we will have to make some changes to the arrangement accordingly.

Best wishes,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

12 April 2013 at 19:36

Sorry about the delay. I did intend to send you some sample of my work in progress - but was unable to. Will do

Have a good flight to the US, and will speak to you after you arrived.

Also, I found out just now that Lubin (who works for Rick and who was in Dili last December) is on her way to Dili today, and will be doing work for Aren't Fox.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwbeye@gmail.com>

Date: Sat, 13 Apr 2013 06:27:13 +0900

To: pchen@bpva.com.hk <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

12 April 2013 at 20:08

Bobby

The examples of the progress I will be providing to you next week are the areas of: depreciation / amortization and of transfer pricing.

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpva.com.hk>

EX. H 113

Date: Fri, 12 Apr 2013 23:36:16 +0000
To: Bobby W. Boye<bwboye@gmail.com>
ReplyTo: pchen@bpva.com.hk
Subject: Re:

Hello Bobby

Sorry about the delay. I did intend to send you some sample of my work in progress - but was unable to. Will do so by early part of this coming week.

Have a good flight to the US, and will speak to you after you arrived.

Also, I found out just now that Lubin (who works for Rick and who was in Dili last December) is on her way to Dili today, and will be doing work for Aren't Fox.

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Peter Guang Chen
Mobile:
(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>
Date: Sat, 13 Apr 2013 06:27:13 +0900
To: pchen@bpva.com.hk<pchen@bpva.com.hk>
Subject: Re:

[Quoted text hidden]
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

12 April 2013 at 20:15

Hi Peter,
Please let me have a progress report with sample of the work done on the guideline project today.
I thought that you committed to sending it mid week when you left last Saturday.
I plan to have a conversation with you on the subject when I get to NY next week. Since I am out of Dili for a while, I will have more time to spend on the project more that what I thought at the beginning and we will have to make some changes to the arrangement accordingly.

Best wishes,
Bobby
[Quoted text hidden]



TBUCA guidelines project - Sample

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

23 April 2013 at 07:11

Hello Bobby

Attd pls find a sample of the work I have done on the TBUCA / TDA regulations project.

Will call you later to discuss.

Also, I understand we need to talk about the TP comparables preparation for a call with Monica later this week.

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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TBUCA Project Guidelines.SAMPLE - Deprn Inventory Withholding TP.ver 1a.docx
123K



Peter Guang Chen <pchen@bpva.com.hk>

7 June 2013 at 18:26

Hello Bobby

Hope all is well with you, and your wife - and that her health issues are not too problematic.

Too bad that we have not been able to meet in the U.S. the last week and the weekend. I suppose you have travelled to Africa then.

On the TDA / TBUCA guidelines project, will you be making a payment to me anytime soon ?

Best regards,

Peter

Peter Guang Chen

Mobile:

(US)

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—

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聲明



FW: Article on Sovereign Wealth Fund - Tax Issues on US investments

Bobby W. Boye <bboye@mof.gov.tl>
To: "bwboye@gmail.com" <bwboye@gmail.com>

10 April 2013 at 02:22

From: Peter Chen / BPYA [pchen@bpya.com.hk]
Sent: Thursday, April 04, 2013 2:38 AM
Bobby W. Boye
Subject: Article on Sovereign Wealth Fund - Tax Issues on US investments

Bobby

Here is the article I mentioned on Sovereign Wealth Fund's taxation in the U.S., published in BNA's Tax

Peter

Peter Guang Chen

Mobile: +852 6587.9097 (US)
+86.147.157.88212 (CHINA)

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BNA.Tax Mgt Intl Journal.SWF Article.Deloitte site copy.pdf
202K



Peter Guang Chen <pchen@bpva.com.hk>

I have contacted Ana Castro Goncalves, who you have met, and asked her if she can come visit Dili, so she can

The deal is that her travel, lodging and meal expenses while in Dili will be paid for (round trip air by economy class). As discussed, we will fund it from the "training program".

She is agreeable to the above, so I would like to confirm the dates with you.

The visit will be Mon Mar 18 to Wed Mar 20.

Mar 16. On the return, she will leave on the Thur Mar 21 Dili to SG flight.

Does the above schedule make sense and is consistent with what you have in mind?

Peter

Peter Guang Chen

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—

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聲明

<pchen@bpva.com.hk>

5 March 2013 at 05:52

Bobby

I was thinking that maybe two days of visit may be enough for Ana, but given the flight schedules (return flights to
EX. H 118

SG only on Tues, Thurs) then might as well make it three days (Mar 18 to Mar 20), as one day may be too short. What do you think.

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

[Quoted text hidden]



Re- Timor -Leste Sovereign Fund

Bobby Boye <bwboye@gmail.com>

28 March 2013 at 00:02

To: "rkwei@jkcapiatmanagement.com" <rkwei@jkcapiatmanagement.com>

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The State Street Global is based here in Hong Kong.

from the ministry of finance's website.

(www..).

Kind regards,

Bobby

Randy Kwei <rkwei@jkcapiatmanagement.com>

28 March 2013 at 01:12

Reply-To: Randy Kwei <rkwei@jkcapiatmanagement.com>

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Guang Chen <peter.guang.chen@gmail.com>

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Sent from my BlackBerry® smartphone

From: Bobby Boye <bwboye@gmail.com>

Date: Thu, 28 Mar 2013 13:02:06 +0900

To:

Cc: Peter Guang Chen<

com>

EX. H 120

Subject: Re- Timor -Leste Sovereign Fund

[Quoted text hidden]

Randy Kwei <rkwei@jkcapiatmanagement.com>
Reply-To: Randy Kwei <rkwei@jkcapiatmanagement.com>
To: Bobby Boye <bwayne@gmail.com>
Cc: Peter Guang Chen <peter.guang.chen@gmail.com>

28 March 2013 at 01:22

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Sent from my BlackBerry® smartphone

From: Bobby Boye <bwayne@gmail.com>
Date: Thu, 28 Mar 2013 13:02:06 +0900
To: < >
Cc: Peter Guang Chen< com>
Subject: Re- Timor -Leste Sovereign Fund

[Quoted text hidden]

Randy Kwei <rkwei@jkcapiatmanagement.com>
Reply-To: Randy Kwei <rkwei@jkcapiatmanagement.com>
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Cc: Peter Guang Chen< com>
Subject: Re- Timor -Leste Sovereign Fund

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Let me know how I should follow up.

Thanking you.

Best regards,

Randy

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Thursday, March 28, 2013 12:02 PM
To: Randy Kwei
Cc: Peter Guang Chen
Subject: Re- Timor -Leste Sovereign Fund

Dear Randy,

[Quoted text hidden]



Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

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Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

4 April 2013 at 19:43

Sorry, I am already in the office when I got the message. Will bring it after lunch.

Bobby
[Quoted text hidden]



Revised - Guidelines Proposal

Peter Chen / BPYA <pchen@bpya.com.hk>
To: bwboye@gmail.com
Cc: Peter Guang Chen <pchen@bpya.com.hk>

Dear Bobby

As discussed, attached please find a revised proposal (version 3C) for the preparation of

The items changed are:

1. Fee has been reduced by \$60,000 from previous version, to \$235,000
2. Delivery date is changed to May 15, 2013

Best regards,

Peter

Peter Guang Chen

Mobile: +852 6587.9097
(CHINA)

(US) +86.147.157.88212

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Proposal for Prep of Illustrations under Timor Leste Regs.ver 3C.pptx
138K

Proposal

Preparation of Illustrations & Examples for Interpretation of the Timor Leste Chapter IX (Taxes & Duties Act) Regulations And Taxation of Bayu-Undan Contractors Regulations, 2013

March 3rd 2013



Boughton Peterson
Yang Anderson
Solicitors, Agents For Trademarks
寶 德 楊 律 師 行



中倫律師事務所
ZHONG LUN LAW FIRM

Scope of Work

- Prepare illustrative examples to serve as interpretation and clarification of the Chapter IX (Taxes and Duties Act, 2008) Regulations, 2012 of Timor Leste (referred to as “TDA Regulations”) and the Taxation of Bayu-Undan Contractors Regulations, 2013 (“TBUCA Regulations”)
- The illustrative examples are to be prepared in English and presented in clear and easily understandable language and format, with the objective of allowing a reader / user of the TDA Regulations and TBUCA Regulations to understand the meaning Regulations, by the application of the concepts of the Regulations to common hypothetical facts



RE: TP Comparable files

Bobby Boye <bwboye@gmail.com>

16 May 2013 at 08:06

To: kaushalkap@gmail.com, Peter Chen / BPYA <pchen@bpya.com.hk>

Dear Kapadia,

Could you please resend the TP project comparable files to me asap. For some reasons I just could not locate same and the client was unable to open the set that Opus sent.
It will be better and helpful if you can put all the files (comparables) into one (1) single file so that I can zip and send over to the client.

Please treat as urgent.

Regards,
Bobby

Kaushal Kapadia <kaushalkap@gmail.com>

16 May 2013 at 20:31

Reply-To: kaushalkap@rediffmail.com

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Chen / BPYA <pchen@bpya.com.hk>

Please find attached the files requested. I have attached a zip file as you requested, and I will send another email with the individual files - just in case there is trouble opening the zip file.

Regds

[Quoted text hidden]



13231K

Kaushal Kapadia <kaushalkap@gmail.com>

16 May 2013 at 20:34

Reply-To: kaushalkap@rediffmail.com

To: Bobby Boye <bwboye@gmail.com>

Cc: Peter Chen / BPYA <pchen@bpya.com.hk>

Here are the individual files - just in case the zip file does not work.

Regards

On Thu, May 16, 2013 at 8:06 PM, Bobby Boye <bwboye@gmail.com> wrote:

[Quoted text hidden]

15 attachments**Armenia Tariff example.pdf**

297K

EX. H 128

 **Australia reg.pdf**
607K

 **Depreciation Study by Conoco Philips.pdf**
2447K

 **Europe reg.doc**
235K

 **India reg.doc**
580K

 **Ireland reg.pdf**
631K

 412K

 **Model Tariff for Alliance Pipeline (US:Canada).pdf**
54K

 **Moomba to Adelaide pipeline tariff.pdf**
48K

 **NGSA study on Rate of Return.pdf**
8698K

 **Ratemaking for Energy Pipelines_USA.pdf**
144K

 **South Africa reg.pdf**
365K

 **Study of Depreciation rates by Japan.pdf**
497K

 **USA reg.pdf**
59K

 **USA reg detailed.doc**
1346K

Kaushal Kapadia <kaushalkap@gmail.com>
Reply-To: kaushalkap@rediffmail.com
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Chen / BPYA <pchen@bpya.com.hk>

19 May 2013 at 09:54

Bobby, did the files I sent reach you and are accessible now ?

Regds

On Thu, May 16, 2013 at 8:06 PM, Bobby Boye <bwboye@gmail.com> wrote:
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

EX. H 129

19 May 2013 at 10:23

To: kaushalkap@rediffmail.com

Kashual,

Thanks a lot, yes, I was able to open it and send the link to MOF. My apologies for not getting back to you on time. The conference call is tentatively rescheduled for June 3 or 4th, and I am awaiting a response from MOF on the timing. What day is better for you?

Kind regards,

BB

[Quoted text hidden]

Kaushal Kapadia <kaushalkap@gmail.com>

19 May 2013 at 23:05

To: Bobby Boye <bwboye@gmail.com>

Ok. June 3 is better for me - what is the appx time?

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

20 May 2013 at 05:50

To: Kaushal Kapadia <kaushalkap@gmail.com>

I think it will be 9 am (Timor time).

Regards,

Bobby

[Quoted text hidden]

Scope of Work (continued)

- The number of illustrative examples prepared will depend on the context of the TDA Regulations and TBUCA Regulations, based on our review. For example, there may be sections for which no illustrations are required., such as Section 1 (Preamble & Purposive interpretation, etc) and Section 2 (Definitions Extend to Other Forms of Words). On the other hand, there are sections for which multiple examples for each section will be required, such as Section 16 (Depreciation), Section 16 (Amortization), and Sections 21, 22 (Transfer Pricing)
- The illustrative examples will use a numbering reference system which makes it easy to cross reference to the relevant TDA and TBUCA Regulations section number(s)

Timing of Work and Delivery

- Work will begin immediately upon entering of agreement
- The target date of delivery is May 15th 2013

Fees

- This is to be a lump sum / fixed price contract. The total fee will be US\$235,000.
- Payment terms:
- 35% at commencement
- 35% upon the submission of the draft
- 30% upon the submission of the final documents



Peter Guang Chen <pchen@bpva.com.hk>

25 February 2013 at 09:56

Bobby

How are things?

Let me know when you think is a good time to talk (you had mentioned possibly the last weekend)?

Best regards,

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

—

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聲明

Bobby Boye <bwoyoy@gmail.com>

25 February 2013 at 14:32

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Hello Peter,

All is well here except that I am so totally overwhelmed.

I was actually expecting your call this past weekend.

I will call you from the office during business hours today to discuss the projects.

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

25 February 2013 at 19:03

Glad to hear things are good.

If possible, please call me before 11.30am (Timor time).

You can call me at my mobile +852.6587.9097.

By the way, over the weekend, on Saturday, Kaushal came over from Singapore to visit me in my HK office, to go over the findings so far on the TP project, and discuss as to how to draft the report.

Best regards

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) or +852.5308.8212 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboy@gmail.com>

Date: Tue, 26 Feb 2013 04:32:37 +0900

To: pchen@bpia.com.hk <pchen@bpia.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboy@gmail.com>

25 February 2013 at 19:50

To: pchen@bpia.com.hk

Dear Peter,

Will try to call before that time but I am meeting the Minister for briefing in half an hour and may drag on and on. Alternatively, call me at home tonight-say 7.30 pm Timor time.

holder of approximately 11.7% of the venture. You can extrapolate the holding percentage factor for the entire project. The documents contain the answers to all the questions/information request that you had asked for in January. Please treat same as confidential.

Talk to you later.

Bobby

[Quoted text hidden]

TP-the GTA & FGSPA INPEX Sahul.pdf

774K

Peter Guang Chen <pchen@bpia.com.hk>

25 February 2013 at 19:51

Dear Bobby

OK, understood

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboy@gmail.com>

Date:

To: <pchen@bpya.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

26 February 2013 at 05:14

Dear Bobby

I tried to call you on +670.7747.1138 a few times, but could not get through (or rather, the phone just kept ringing).

Is that the correct number to call you on ?

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboy@gmail.com>

Date: Tue, 26 Feb 2013 09:50:20 +0900

To: <pchen@bpya.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

26 February 2013 at 08:55

Do you have time tomorrow morning to have a call?

(I am going to NY tomorrow - my flight is at 11.15am HK time, ie 12.15pm Timor time)

EX. H 136

Somehow, when I called this evening, I was not able to reach you.

Is +670.7747.1138

Perhaps it will be easier if I set up a dial in # - please let me know if you would prefer that.

Best regards

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpya.com.hk>

Date: Tue, 26 Feb 2013 10:14:58 +0000

To: Bobby W. Boye <bwboye@gmail.com>

ReplyTo: pchen@bpya.com.hk

Subject: Re:

Dear Bobby

I tried to call you on +670.7747.1138 a few times, but could not get through (or rather, the phone just kept ringing).

Is that the correct number to call you on ?

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date: Tue, 26 Feb 2013 09:50:20 +0900

To: <pchen@bpya.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

26 February 2013 at 15:57

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

That is my number. The phone rang only once and cut off. Rang again and cut off.

Will find a way to call you from the office before the end of the week. This week is particularly hectic because of an international event organized by the Ministry and NDPR is actively involved .

Bobby

EX. H 137

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: pchen@bpva.com.hk

28 February 2013 at 01:33

Dear Peter,

I am hoping that we can touch base this weekend.
Meanwhile, I am attaching another relevant information for the TP project. The attached document and the TP
that you sent to me in January.

Please let me know if you have any other questions.

Best,

Bobby

[Quoted text hidden]

 **CRC-pdf.pdf**
557K

Peter Guang Chen <pchen@bpva.com.hk>

1 March 2013 at 03:48

Dear Bobby

Thanks very much for the email and the attachments. I have arrived in the US and will be in NY until Mar 9th, and then returning to HK.

For this weekend, I will be available to talk with you anytime. Just let me know when.

And, yes, I am doing fine on several fronts.

Best regards,

Peter

Peter Guang Chen

Mobile:

(US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

2 March 2013 at 04:12

Dear Bobby

Do you still want to touch base this weekend ? If so, please let me know when is a good time for you.

Other than the other MOF projects, as to whether there is any development, I am wondering whether there is any thing we can talk about on the matter we discussed with Mr Bian in NYC last time. He called me yesterday, and we are scheduled to meet on Wed morning this coming week.

Best regards

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

2 March 2013 at 04:43

Yes, Peter we can schedule a telephone call for tomorrow at 11 am Timor time (9 pm EST). The Government and COP are almost close to an Greement allowing the government to sell its own share of the oil from Bayu-Indan

I spoke to the agency and the Minister responsible for Petroleum and I am pretty certain that we can do something with Mr. Bain.

my time tomorrow.

I am also thinking that you should plan to visit Dili this month- not as a repretative of CRA.

Regards,

Bobby

[Quoted text hidden]

[Quoted text hidden]

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Peter Guang Chen <pchen@bpva.com.hk>

2 March 2013 at 04:46

Peter

Peter Guang Chen

Mobile:

(US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

bwboye@gmail.com>

Date:

To: pchen@bpya.com.hk<pchen@bpya.com.hk>

Re:

[Quoted text hidden]

[Quoted text hidden]



IBA conference in Boston - Oct 2013

Peter Chen / BPYA <pchen@bpya.com.hk>
To: bwboye@gmail.com

21 February 2013 at 04:49

You had mentioned to me that you will be speaking at the IBA conference to be held later this year (Oct) in Boston.

I had went to the IBA website, and registered my interest to be a speaker at the conference. If possible, I would like to make a presentation on Investments / doing business in China, and in particular, the taxation aspects. I

If you have any suggestions (such as anyone you may know at the IBA), that I pursue to get a speaking slot, I would appreciate it.

Thanks

Peter

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

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Bobby Boye <bwbeye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

21 February 2013 at 05:33

Peter,

Will do. Give me some days on that. It may be late for the Boston conference by now. Those things are usually done a year in advance.

Alternatively, the Asia wing of the IBA may be a surer bet to get a speaking spot for October.

Will find out on Monday

Best,

Bobby

[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>

21 February 2013 at 05:33

To: Bobby Boye <bwboye@gmail.com>

Bobby

OK, appreciate it.

Peter

From: bwboye@gmail.com]

Sent: Thursday, February 21, 2013 6:33 PM

To: Peter Chen / BPYA

Subject: Re: IBA conference in Boston - Oct 2013

[Quoted text hidden]

[Quoted text hidden]



FW: TP Project - Pipeline & LNG processing plant

Peter Chen / BPYA <pchen@bpya.com.hk>
To: bwboye@gmail.com

21 February 2013 at 04:45

Bobby

It was good talking to you the other day, after your arrival in Timor.

Just a reminder that, when you have a chance, to please send us a clean copy of the following:

"Agreement between the owners and shippers for LNG plant CRC (re the LNG processing plant agreement)."

Thanks

Peter Guang Chen

Mobile: (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

"Peter Chen / BPYA" <pchen@bpya.com.hk>

Date:

To: <bwboye@gmail.com>

Cc: Peter Guang Chen<pchen@bpya.com.hk>

Subject:

Hello Bobby

We have already started our work on the TP project, looking for comparables, etc.

As we discussed on the phone last week, would appreciate if you can ask Aida to send you a clear copy of the agreement for the LNG processing plant also (which reflects the CRC formula, etc), so that you can in turn send that over to me. (The pipeline agreement you already sent to me was very clear – thanks for that.)

Then, we have been reviewing the project and would like following additional

1. Agreement between the owners and shippers for LNG plant CRC (repeating what I
2. Audited accounts of the pipeline entities and of the LNG plant for the last 3 years.
3. Details on how the pipeline and LNG plant were funded, ie debt and equity ratio, as also the amount and rate of interest on loans, if part of the funding was done through loans
4. Summary of the engineering data on installed capacity useful life of the LNG plant and pipeline.
5. Estimate of the total gas in the Bayu Udan oil field, what is the year-wise production so far and the balance proven reserves.
6. Detailed breakup of the pipeline and LNG plant capital expenditures
7. Any information about the plans for the pipeline and the plant at the end of 15 yrs? Are they going to continue to use the pipeline and the plant? If so, why is there an abandonment charge in the capex?
8. Copies of the last 3 years Australian tax returns for the pipeline and LNG plant – although I know that you have asked for that from Conoco Phillips, but so far they have not been willing to provide them.

Best regards,

Peter

Peter Guang Chen

Mobile: +852 6587.9097 or 5308.8212 (HK) (US)
+86.147.157.88212 (CHINA)

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Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

21 February 2013 at 05:29

Peter,
Will do tomorrow without fail.

Cheers,
Bobby
[Quoted text hidden]

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

21 February 2013 at 05:30

From: bwboye@gmail.com]
Sent: Thursday, February 21, 2013 6:30 PM
To: Peter Chen / BPYA
Subject: Re: FW: TP Project - Pipeline & LNG processing plant

[Quoted text hidden]

[Quoted text hidden]



TP project

Peter Guang Chen <pchen@bpya.com.hk>

Hello Bobby

Have a few initial items / findings which I would like to mention to you, on the CRC of the pipeline.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

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聲明



TP Project - Pipeline & LNG processing plant

Peter Chen / BPYA <pchen@bpya.com.hk>
To: bwboye@gmail.com
Cc: Peter Guang Chen <pchen@bpya.com.hk>

Hello Bobby

We have already started our work on the TP project, looking for comparables, etc.

As we discussed on the phone last week, would appreciate if you can ask Aida to send you a clear copy of the agreement for the LNG processing plant also (which reflects the CRC formula, etc), so that you can in turn send that over to me. (The pipeline agreement you already sent to me was very clear – thanks for that.)

Then, we have been reviewing the project and would like following additional

1. Agreement between the owners and shippers for LNG plant CRC (repeating what I
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3. Details on how the pipeline and LNG plant were funded, ie debt and equity ratio, as also the amount and rate of interest on loans, if part of the funding was done through loans
4. Summary of the engineering data on installed capacity useful life of the LNG plant and pipeline.
5. Estimate of the total gas in the Bayu Udan oil field, what is the year-wise production so far and the balance proven reserves.

6. Detailed breakup of the pipeline and LNG plant capital expenditures

7. Any information about the plans for the pipeline and the plant at the end of 15 yrs? Are they going to continue to use the pipeline and the plant? If so, why is there an abandonment charge in the capex?

8. Copies of the last 3 years Australian tax returns for the pipeline and LNG plant – although I know that you have asked for that from Conoco Phillips, but so far they have not been willing to provide them.

Best regards,

Peter

Peter Guang Chen

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Peter Guang Chen <pchen@bpya.com.hk>

Bobby

How is the bank acct set up with SCB ? You went to the NY branch to sign papers, I assume.

Best regards.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

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聲明

Bobby Boye <bwoye@gmail.com>

31 January 2013 at 02:25

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter,

I will call you on Friday morning (your time)-Thursday evening here.

Best,
Bobby

[Quoted text hidden]

Bobby Boye <bwoye@gmail.com>

31 January 2013 at 20:53

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Peter

I tried. Alliving you on the 201 number but the number appears not to be working.

Bobby

[Quoted text hidden]



Peter Guang Chen <pchen@bpya.com.hk>

Bobby

Are you available to have a call with me ?

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

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聲明

Bobby Boye <bwoye@gmail.com>

30 January 2013 at 07:22

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

What is the call about?

Regards,
Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

30 January 2013 at 07:45

Bobby

About the TP project

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

EX. H 150

From: Bobby Boye <bwboye@gmail.com>
Date: Wed, 30 Jan 2013 21:22:24 +0900
To: pchen@bpva.com.hk<pchen@bpva.com.hk>
Subject: Re:
[Quoted text hidden]
[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

30 January 2013 at 09:15

Just wanted to talk about the TP project on the CRC on the LNG processing plant aspect. Previously, I was focused only on the CRC on the pipeline, and not on the LNG plant.

Peter

Peter Guang Chen
Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK). (US). +86.147.1578.8212 (China)

From: pchen@bpva.com.hk>
Date: Wed, 30 Jan 2013 12:45:41 +0000
To: Bobby W. Boye<bwboye@gmail.com>
ReplyTo: pchen@bpva.com.hk
Subject: Re:

Bobby

About the TP project

Peter

Peter Guang Chen
Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK). (US). +86.147.1578.8212 (China)

bwboye@gmail.com>
Date: Wed, 30 Jan 2013 21:22:24 +0900
To: pchen@bpva.com.hk<pchen@bpva.com.hk>
Subject: Re:

[Quoted text hidden]
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

30 January 2013 at 09:47

Peter,
The lng plant and the pipeline are integrated as one single project and hence the use of A, A1 abd A2 illustration in all of our conversations about this project over the last 3 months.

Bibby



Conf call for Tue Jan 29 6.30p NY time / Wed Jan 30 7.30a SG & HK time

Miko Li /BPYA <mli@bpya.com.hk>

To: bwboyeg@gmail.com, Kaushal Kapadia <kaushalkap@gmail.com>

Cc: Peter Guang Chen <pchen@bpya.com.hk>

Dear Mr. Boye and Mr. Kapadia,

As per Peter's instruction, I have booked a conference call on 30th
USA time at 29th January 2013 6:30p.m.). For details, please see below information:-

1. Mr. Bobby Boye

USA () – 29 January 2013 (Tuesday) 6:30 p.m.

Please call: +1 6468434630 or toll-free dial in number 18665932488

Then press the passcode: 614463, when finish please press #

Mr. Kaushal Kapadia

Singapore – 30 January 2013 (Wednesday) 7:30 a.m.

Please call: +65 67226372 or toll-free dial in number

Then press the passcode: 614463, when finish please press #

Joining the Conference:

1. Give your participants the date and time of the call, plus your dial-in number and participant passcode.
2. At the specified time, dial the dial-in number (suggest 5-10 minutes prior to the scheduled call time).
3. When prompted, enter leader passcode followed by #.

For participants

1. At the scheduled conference time, dial the dial-in number
2. When prompted, enter participant passcode followed by # to join the conference.

Helpful keypad commands:

- *0 - Operator Assistance into your conference
- *5 - Mute/unmute all participant lines – leader only
- *6 - Mute/unmute your own line
- *7 - Lock/unlock conference (including operator) – leader only

Best regards,

Miko Li | Secretary 秘書

寶德楊律師行 BOUGHTON PETERSON YANG ANDERSON



中倫律師事務所
ZHONG LUN LAW FIRM

聯營 and Yam & Company

D: +852 2298 7604 | 總機T: +852 2877 3088 | 傳真F: +852 2525 1099 | 電郵 E:

香港中環康樂廣場一號怡和大廈409室| 4

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Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time

Miko Li /BPYA <mli@bpya.com.hk>

To: bwboye@gmail.com, Kaushal Kapadia <kaushalkap@gmail.com>

Cc: Peter Guang Chen <pchen@bpya.com.hk>

Dear Mr. Boye and Mr. Kapadia,

As per Peter's instruction, I have booked a conference call on 29th
USA time at 28th January 2013 6:30p.m.). For details, please see below information:-

1. Mr. Bobby Boye

USA () – 28 January 2013 (Monday) 6:30 p.m.

Please call: +1 6468434630 or toll-free dial in number 18665932488

Then press the passcode: 614463, when finish please press #

Mr. Kaushal Kapadia

Singapore – 29 January 2013 (Tuesday) 7:30 a.m.

Please call: +65 67226372 or toll-free dial in number

Then press the passcode: 614463, when finish please press #

Joining the Conference:

1. Give your participants the date and time of the call, plus your dial-in number and participant passcode.
2. At the specified time, dial the dial-in number (suggest 5-10 minutes prior to the scheduled call time).
3. When prompted, enter leader passcode followed by #.

For participants

1. At the scheduled conference time, dial the dial-in number
2. When prompted, enter participant passcode followed by # to join the conference.

Helpful keypad commands:

- *0 - Operator Assistance into your conference
- *5 - Mute/unmute all participant lines – leader only
- *6 - Mute/unmute your own line
- *7 - Lock/unlock conference (including operator) – leader only

Best regards,

Miko Li | 秘書

寶德楊律師行 BOUGHTON PETERSON YANG ANDERSON



中倫律師事務所
ZHONG LUN LAW FIRM <http://www.zhonglun.com>

聯營 and Yam & Company

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Peter Guang Chen <pchen@bpya.com.hk>

28 January 2013 at 17:29

To: "Bobby W. Boye" <bwboye@gmail.com>, Kapadia Kaushal Pravin <kaushalkap@gmail.com>

It is possible that I may be 15 min late in dialing into the call. If you dial in, and the call has not started, then pls dial in 15 min later.

EX. H 155

Reason is I am on the way to the airport in Shanghai, and will do the call there - just to provide for contingencies.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

From: "Miko Li /BPYA" < >
Date: Mon, 28 Jan 2013 11:56:41 +0800
To: <bwboye@gmail.com>; 'Kaushal Kapadia' <kaushalkap@gmail.com>
Cc: 'Peter Guang Chen' <pchen@bpya.com.hk>
Subject: Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time
[Quoted text hidden]
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: Miko Li /BPYA <mli@bpya.com.hk>

28 January 2013 at 18:33

Peter,

Regards,

Bobby

Scope/Approach

1. **Review of the back to back agreement between related parties in respect of the Bayu-Undan gas project, including ownership and control of the pipeline, and the Darwin LNG Plant**
 - Review documents in detail
 - Analyze relationship of the parties
 - Analyze contractual standards and mechanics for the reservation and downstream charges
2. **In view of the relationship of the parties to the LNG Sales and Purchase Agreement. Feed Gas and Purchase Agreement and the Gas Transportation Agreement, determine the appropriateness of the Capacity Reservation Charge and the Downstream Operating Costs Charge that are claimed as tax deductible in Timor-Leste**
 - Review and assess charges deducted in the tax returns for the operator (see the spreadsheet sent
 - Review and assess the charges registered in the joint operating reports
 - Prepare a thorough analysis of industry benchmarks for pipelines and LNG terminals
3. **Prepare a full blown transfer pricing study documenting the appropriateness or otherwise of the Capacity Reservation Charge and the Downstream Operating Costs claimed as tax deductions from 2005 to 2010 tax years**

-
- Prepare comparables analysis
- Prepare economic analysis

4. Prepare final report

Thanks, , Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

28 January 2013 at 18:39

To: "Bobby W. Boye" <bwoye@gmail.com>, Kapadia Kaushal Pravin <kaushalkap@gmail.com>

There was a mix up re my flight info, as while I thought the flight was leaving at 9.00a, it is leaving at 8.00 instead.

Therefore, we need to reschedule another call.

Bobby, what is your availability?

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpva.com.hk>

Date: Mon, 28 Jan 2013 22:29:14 +0000

To: Bobby W. Boye<bwoye@gmail.com>; Kapadia Kaushal Pravin<kaushalkap@gmail.com>

ReplyTo: pchen@bpva.com.hk

Subject: Re: Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time

Bobby

It is possible that I may be 15 min late in dialing into the call. If you dial in, and the call has not started, then pls dial in 15 min later.

Reason is I am on the way to the airport in Shanghai, and will do the call there - just to provide for contingencies.

Sorry for any inconvenience

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

"Miko Li /BPYA" < >

Date: Mon, 28 Jan 2013 11:56:41 +0800

To: <bwoye@gmail.com>; 'Kaushal Kapadia'<kaushalkap@gmail.com>

Cc: 'Peter Guang Chen'<pchen@bpva.com.hk>

EX. H 157

Subject: Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time

[Quoted text hidden]

[Quoted text hidden]



Revised proposal - Preparation of Interpretive guidelines / examples re Timor Leste tax regulations

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

Bobby

Attached please find the revised proposal for the other project: Illustrations & Examples for Interpretation of the Timor Leste Chapter IX (Taxes & Duties Act) Regulations And Taxation of Bayu-Undan Contractors Regulations, 2013 .
The billing structure has been changed per your comments. Please let me know when you consider this to be agreed upon, and I will start on it right away.

As for the TP project, I will have start on it right away, this weekend or Monday.

Peter

Mobile: +852 6587.9097

(US) +86.147.157.88212 (CHINA)

-

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Thursday, January 24, 2013 11:58 AM
To: pchen@bpya.com.hk
Subject: Re: Shanghai Commercial Bank

On a separte note, I have wired 50% of the fee for the transfer pricing project. The balance is payable upon the submission of the final draft.

Could you please revisit the other project billing structure as follows:

EX. H 159

- 35% at commencement
- 35% upon the submission of the draft
- 30% upon the submission of the final documents.

Regards,

Bobby

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Proposal for Prep of Illustrations under Timor Leste Regs.ver 3.pptx
138K

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>

24 January 2013 at 12:59

Bobby

Sorry – the last email I inadvertently sent to your Timor Leste email account.

Peter

Mobile: +852 6587.9097 or 5308.8212 (HK)

(US) +86.147.157.88212 (CHINA)

From: pchen@bpya.com.hk]
Sent: Thursday, January 24, 2013 12:56 PM
To: 'Bobby Boye'
Cc: Peter Guang Chen
Subject: Revised proposal - Preparation of Interpretive guidelines / examples re Timor Leste tax regulations
Importance: High

[Quoted text hidden]



Proposal for Prep of Illustrations under Timor Leste Regs.ver 3.pptx
138K

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

24 January 2013 at 17:06

This is expected to be a lump sum and fixed contract. You used the word "estimated" and I am curious as to meaning of that word relative to our understanding that it is intended to be a fixed sum contract. Please call me to discuss so that we have clarity relating to the business relationship and the remuneration.

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

24 January 2013 at 18:58

Bobby

I can change the wording to make clarify and make it a lump sum and fixed price contract.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Fri, 25 Jan 2013 07:06:41 +0900

To: Peter Chen / BPYA <pchen@bpya.com.hk>

Subject: Re: Revised proposal - Preparation of Interpretive guidelines / examples re Timor Leste tax regulations

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: pchen@bpya.com.hk

24 January 2013 at 20:04

Peter,
Great, then go ahead and make the changes accordingly.

Best,

Bobby

Peter Chen / BPYA <pchen@bpya.com.hk>
To: Bobby Boye <bwboye@gmail.com>
Cc: Peter Guang Chen <pchen@bpya.com.hk>

24 January 2013 at 20:31

Bobby

Here is the revised version, making the contract a lump sum / fixed price one.

Peter

Mobile: +852 6587.9097 or 5308.8212 (HK) (US)
+86.147.157.88212 (CHINA)

—Original Message—

From: Bobby Boye [mailto:bwboye@gmail.com]

[Quoted text hidden]

—

 **Proposal for Prep of Illustrations under Timor Leste Regs.ver 3A.pptx**
138K



Peter Guang Chen <pchen@bpva.com.hk>

Bobby

How did the signing of documents at Shanghai Commercial Bank go ?

Also, did you receive the revised proposal from me re the Preparation of Interpretative Guidelines / Example for the Tax Regulations ? Would like to start that project asap also.

my oil / gas expert on questions we may have, etc. Please let me know what would a good time either is

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

—
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聲明

Bobby Boye <bwoyoy@gmail.com>

25 January 2013 at 21:44

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Peter,

I was very busy today and was unable to make it to the bank. Will do on Monday.

Yes, I have the revised proposal and will make a decision soon. I need to clear something up with the Commissioner on the Guideline project.

I am tied up this weekend but can do the call on Monday at 6.30 pm my time.

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

25 January 2013 at 21:47

Bobby

Ok understood

Will try to coordinate call for Monday and revert to you.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Sat, 26 Jan 2013 11:44:53 +0900

To: pchen@bpva.com.hk <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]



Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time

Peter Chen / BPYA <pchen@bpya.com.hk>

To: Miko Li /BPYA <mli@bpya.com.hk>

Cc: bwboye@gmail.com, Kaushal Kapadia <kaushalkap@gmail.com>, Peter Guang Chen <pchen@bpya.com.hk>

Dear Miko

Please set up a conference call with Mr. Bobby Boye (located now in New York/New Jersey USA) , Mr. Kaushal Kapadia (located in Singapore) and myself (as you know, I am in Shanghai until tomorrow afternoon) for:

US east coast time: Monday Jan 28 6.30pm

Est call time about 30 / 45 min

Peter

程廣 **PETER GUANG CHEN**

寶德楊律師行 **BOUGHTON PETERSON YANG ANDERSON**



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ZHONG LUN LAW FIRM <http://www.zhonglun.com>

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手提 M: +852 5308 8212 (HK) | (US) | +86.147.1578.8212 (PRC)

傳真 F: +852 2525 1099 | 電郵 pchen@bpya.com.hk / peterchen@zhonglun.com

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EX. H 165

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Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

28 January 2013 at 18:20

Peter,
Please see the attached in relation to the TP project.

Regards,
Bobb

[Quoted text hidden]

2 attachments

 2511K

 **Copy of Pipeline LNG CC Calculation final 240306 to Sellers.xls**
100K



CRC project

Peter Guang Chen

23 January 2013 at 11:28

Bobby

I did find a full copy of a PDF of the gas transportation agreement (ie with the CRC formula, etc) on one of my hard disks. However, the PDF file as scanned is not very good quality - it is very light, and the text is small and a bit blurry.

If you have a better quality PDF copy of the gas transport agreement and the gas sale agreement, and if you are able to send to me, I would appreciate it.

Best regards

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)



Shanghai Commercial Bank

Peter Guang Chen <pchen@bpya.com.hk>

Bobby

Christina Ma from Shanghai Commercial Bank will be calling you to set up your appt for tomorrow. I just spoke

Christina's tel # is: 212.699.2800 - that is the bank' main #, and you can just ask for her by name.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

—

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聲明

Bobby Boye <bwoye@gmail.com>

24 January 2013 at 11:57

To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

Thanks Peter. I have spoken to her to set up the appointment.

On a separte note, I have wired 50% of the fee for the transfer pricing project. The balance is payable upon the submission of the final draft.

Could you please revisit the other project billing structure as follows:

-35% at commencement

- 35% upon the submission of the draft

- 30% upon the submission of the final documents.

Regards,

Bobby

[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>

24 January 2013 at 12:04

Bobby

Glad you are set for SCB tomorrow.

Thanks for the wire on the TP project.

The billing structure as you indicated on the other project is fine. I will send you the revised proposal.

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Fri, 25 Jan 2013 01:57:31 +0900

To: pchen@bpva.com.hk <pchen@bpva.com.hk>

Subject: Re: Shanghai Commercial Bank

[Quoted text hidden]

[Quoted text hidden]



Follow up

Cooper, Rick <rcooper@crai.com>

To: bwboye@gmail.com

Hi Bobby-

I hope all is well with you.

First, I'm sure you've seen Peter's draft IDR regarding the 90-10/50-50 issue. When do you think that will go out?

Third, my construction contact is still out of town. I'll let you know when he gets back.

Fourth, you had asked for the cost breakdown for the extra week in Timor, so here it is:

Peter: 50 hours @ \$650/hr	\$32,500
Rowena: 40 hours @ \$420/hr	\$16,800
Hotel & meals: 10 person days @ 200/day	\$2,000
Data and other expenses	\$3,240
Total	\$54,540

As you can see, the total is \$54,540, which I rounded down to \$52,000 when I sent you the amendment. Hopefully, this helps.

Let me know if there's anything else that you need.

Many thanks—and best regards,
Rick

Richard V.L. Cooper
Vice President
Charles River Associates
One South Wacker Dr.
Chicago, IL 60606
(O) 312-377-2248
(C) 847-767-3474
rcooper@crai.com

Bobby Boye <bwbeye@gmail.com>
To: "Cooper, Rick" <rcooper@crai.com>

17 January 2013 at 20:41

Rick,

Kindly provide me with a detail breakdown of the 50 hours charged by Peter as well as the 40 hours charged by Rowena for my records. I want to know exactly what they did during those hours in Dili.

Regards,

Bobby

[Quoted text hidden]

Cooper, Rick <rcooper@crai.com>
To: Bobby Boye <bwboye@gmail.com>

22 January 2013 at 13:15

Hi Bobby-

I just tried to give you a call, but no answer. When would be a good time to chat?

Thanks,

Rick

From: Bobby Boye [mailto:bwboye@gmail.com]
Sent: Thursday, January 17, 2013 7:42 PM
To: Cooper, Rick
Cc: Peter Guang Chen
Subject: Re: Follow up

[Quoted text hidden]



(no subject)

Peter Guang Chen

15 January 2013 at 09:53

Bobby

Are you able to have a call today ? If so, please let me know what is a good time for you.

Peter

Peter Guang Chen

email: peter.guang.chen@gmail.com

Phone contacts:

HK (M): or +852.5308.8212

US (M):

China (M): +86.147.1578.8212

Bobby Boye <bwboye@gmail.com>

15 January 2013 at 10:45

Peter,

Tomorrow is a better day for me- 9 am EST, if that is acceptable to you.

Best,

Bobby

[Quoted text hidden]

Peter Guang Chen

15 January 2013 at 10:46

Bobby

Best regards

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date: Wed, 16 Jan 2013 00:45:32 +0900

To: Peter Guang Chen <com>

Subject: Re:

[Quoted text hidden]

EX. H 172

Peter Guang Chen

16 January 2013 at 09:04

Bobby

Is this still a good time to have a call ?

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK). (US). +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date: Wed, 16 Jan 2013 00:45:32 +0900

To: Peter Guang Chen< com>

Subject: Re:

[Quoted text hidden]

Peter Guang Chen

16 January 2013 at 09:09

Bobby

I tried to call you on

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK). (US). +86.147.1578.8212 (China)

From: "Peter Guang Chen" <peter.guang.chen@gmail.com>

Date: Wed, 16 Jan 2013 14:04:33 +0000

To: Bobby W. Boye<bwboye@gmail.com>

ReplyTo: peter.guang.chen@gmail.com

Subject: Re:

Bobby

Is this still a good time to have a call ?

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or+852.5308.8212 (HK). (US). +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

Date: Wed, 16 Jan 2013 00:45:32 +0900

To: Peter Guang Chen< com>

Subject: Re:

[Quoted text hidden]



(no subject)

Peter Guang Chen

14 January 2013 at 09:20

Bobby

011.852.6587.9097 or 1.201.724.9898 ?

Thanks

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

Bobby Boye <bwboye@gmail.com>

14 January 2013 at 09:34

To: peter.guang.chen@gmail.com

Peter,

Great that you made it home safely. I am extremely busy all day today.
Tomorrow or Wednesday will be a better day for me.

Regards,

Bobby

[Quoted text hidden]



(no subject)

Peter Guang Chen

13 January 2013 at 15:13

Bobby

201.724.9898 ?

Peter

Peter Guang Chen

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

BPYA

**Boughton Peterson
Yang Anderson**

Solicitors, Agents For Trademarks

寶 德 楊 律 師 行

繁體中文 | 简体中文

About Us

("BPYA") is a Hong Kong law firm with an international practice. We provide a wide range of legal services to clients in Hong Kong, China and throughout the world.

Since April 1, 2011, BPYA has become the associated firm of **Zhong Lun Law Firm** ("Zhong Lun"), a leading full service law practice in the PRC. Zhong Lun has over 500 lawyers and has offices in Beijing, Shanghai, Shenzhen, Guangzhou, Wuhan, Chengdu, Tokyo, London and Hong Kong.

BPYA is also the exclusive Hong Kong member of **TerraLex**, a worldwide network of independent law firms.

When you approach us with your proposed transactions or legal issues, we realize that you have a lot at stake. To make the right decisions, you need good legal advice from lawyers who will listen.

At BPYA, we are attentive to our clients' needs and take pride in providing you with comprehensive legal services.

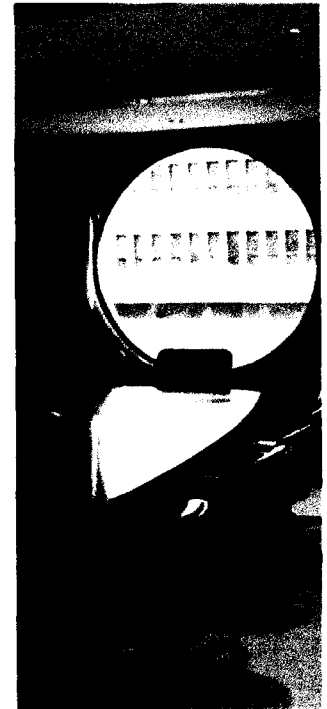
About TerraLex



In a global economy, our clients often need legal representation and assistance outside Hong Kong. Through TerraLex, BPYA has access to an international network of leading independent law firms comprised of over 150 member firms and 15,000 lawyers in nearly 100 countries to advise our clients.

TerraLex members are able to interact seamlessly to provide clients with both global reach and local expertise to meet challenges

This is the to ask any of our lawyers if you are interested in obtaining representation abroad.



Proposal

Preparation of Illustrations & Examples for Interpretation of the Timor Leste Chapter IX (Taxes & Duties Act) Regulations And Taxation of Bayu-Undan Contractors Regulations, 2013

January 8th 2013



Boughton Peterson
Yang Anderson
Solicitors, Agents For Trademarks

寶德楊律師行



中倫律師事務所
ZHONG LUN LAW FIRM

Scope of Work

- Prepare illustrative examples to serve as interpretation and clarification of the Chapter IX (Taxes and Duties Act, 2008) Regulations, 2012 of Timor Leste (referred to as “TDA Regulations”) and the Taxation of Bayu-Undan Contractors Regulations, 2013 (“TBUCA Regulations”)
- The illustrative examples are to be prepared in English and presented in clear and easily understandable language and format, with the objective of allowing a reader / user of the TDA Regulations and TBUCA Regulations to understand the meaning Regulations, by the application of the concepts of the Regulations to common hypothetical facts

Scope of Work (continued)

- The number of illustrative examples prepared will depend on the context of the TDA Regulations and TBUCA Regulations, based on our review. For example, there may be sections for which no illustrations are required., such as Section 1 (Preamble & Purposive interpretation, etc) and Section 2 (Definitions Extend to Other Forms of Words). On the other hand, there are sections for which multiple examples for each section will be required, such as Section 16 (Depreciation), Section 16 (Amortization), and Sections 21, 22 (Transfer Pricing)
- The illustrative examples will use a numbering reference system which makes it easy to cross reference to the relevant TDA and TBUCA Regulations section number(s)

Timing of Work and Delivery

- Work will begin immediately
- The target date of delivery is March 31 2013

Fees

- The fee will be based on actual time incurred, based on an hourly billing rate of US\$700 / hour
- It is estimated that the total fee will be US\$295,000
- Payment terms:
 - Upon signing of agreement: 50%
 - Upon delivery of work: 50%



Revised proposals

Peter Guang Chen

11 January 2013 at 09:20

Bobby

Please see attached, revised as per our discussions yesterday.

Peter

Peter Guang Chen

email: peter.guang.chen@gmail.com

Phone contacts:

HK (M): or +852.5308.8212

US (M):

China (M): +86.147.1578.8212

3 attachments



Proposal for Prep of Illustrations under Timor Leste Regs.ver 2.pptx

138K



Proposal for Training Services.ver 2.pptx

74K



CRC Transfer Pricing Study Report.ver 2.pptx

136K



Fw: CV Ana Castro Goncalves

Peter Guang Chen <pchen@bpva.com.hk>

FYI

Mobile: +852.6587.9097 (HK) or +852.5308.8212 (HK).

(US). +86.147.1578.8212 (China)

From: Ana Castro Gonçalves <com>
Date: Thu, 10 Jan 2013 19:11:12 +0000
To: Peter Guang Chen<pchen@bpva.com.hk>
ReplyTo: Ana Castro Gonçalves <com>
Subject: CV Ana Castro Goncalves

Dear Peter,

Kind regards,

Ana

Ana Castro Gonçalves
CAIADO GUERREIRO & ASSOCIADOS
Sociedade de Advogados, RL
Tel.: +351 213 717 000
Fax.: +351 21 371 70 01

Enviada por dispositivo móvel

From: Ana Gonçalves <>
Date: Thu, 10 Jan 2013 14:01:32 -0500
To: <com>
Subject: CV

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** before acting on this email or opening any attachment you are advised to read our Email Disclaimer at
Disclaimer.html

** 如需要本所律師名單，請向我們索取

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 **CV Ana Castro Goncalves 2013.pdf**
58K

CURRICULUM VITAE

Ana Castro Gonçalves
Calado Guerreiro & Associados, RL
 agoncalves@caladoguerreiro.com
 www.caladoguerreiro.com

Areas of Expertise

Tax Restructuring
 Administrative and Judicial Tax Litigation
 Administrative and Public Procurement

Education

Law Degree (University of Lisbon Law School)
 Master in International Mergers and Acquisitions (The College of Law of England and Wales)
 Post graduation in Tax Law / Taxation (Economic, Financial and Tax Institute - University of Lisbon Law School)
 Specialization in Tax Procedure and Litigation (Superior Management Institute)

Professional Experience

Ana Castro Gonçalves coordinates and integrates tax restructuring teams, conducts administrative and judicial tax litigation, administrative and public procurement. She has been active assisting various major acquisitions of companies and in the restructuring of international groups with respect to all attendant tax issues, notably regarding real estate, industrial and financial sector tax issues.

Ana Castro Gonçalves also advises on re-organisations and provides consultancy assistance on specific transactions, including questions related to transfer pricing and application of Double Taxation Agreements and represents several national and international clients in tax litigation matters in both administrative proceedings and in court.

Ana Castro Gonçalves is also active in several areas of administrative law, mainly in areas related with public contracts. She has experience with pre-contractual matters (public tenders) on behalf of public entities and private companies, as well as assisting on ongoing negotiation procedures.

Memberships

Ana Castro Gonçalves is a member of the Portuguese Bar Association (OA).
 She is also a member of the International Bar Association (IBA) and the Portuguese Fiscal Association, as well as the representative Partner of Calado Guerreiro in the informal organization *Friends of International Taxation* (FIT).

Languages

Portuguese, English (native/bilingual proficiency)
 French and Spanish (full professional proficiency)
 German (elementary proficiency)

Publications and Participations

Ana Castro Gonçalves has been Author of several articles, most recently "Tax Arbitration in Portugal" published by Iberian Lawyers and Co-author of many articles published by the Auditors magazine and by Advocatus (the portuguese legal magazine) on various tax related matters.

Ana Castro Gonçalves has been a teacher at the Portuguese Auditors Council and a Speaker in several conferences namely "Interest and Royalties" and "How to Resist and Benefit from the Crisis" among others.

Ana Castro Gonçalves has also been Invited Teacher at ISEC (Superior Institute for Education and Sciences), lecturing on Estate Taxation.

Some Representative Opinions

CHAMBERS & PARTNERS

This firm has strong recommendation of competitors and clients alike. Although the team is also active in corporate law, M&A and banking, interviewees particularly highlight its strength in tax matters.

According to an overseas client: "The team is professional and responsive while both the written work and verbal answers are clear and comprehensive."

Market feedback also indicates that "the group has particularly fantastic expertise in tax, restructuring and litigation."

CURRICULUM VITAE

Ana Castro Gonçalves
 Calado Guerreiro & Associados, RL
 agoncalves@caladoguerreiro.com
 www.caladoguerreiro.com

Areas of Expertise

Tax Restructuring
 Administrative and Judicial Tax Litigation
 Administrative and Public Procurement

Education

Law Degree (University of Lisbon Law School)
 Master in International Mergers and Acquisitions (The College of Law of England and Wales)
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Memberships

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 She is also a member of the International Bar Association (IBA) and the Portuguese Fiscal Association, as well as the representative Partner of Calado Guerreiro in the informal organization *Friends of International Taxation* (FIT).

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Ana Castro Gonçalves has also been Invited Teacher at ISEC (Superior Institute for Education and Sciences), lecturing on Estate Taxation.

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According to an overseas client: "The team is professional and responsive while both the written work and verbal answers are clear and comprehensive."

Market feedback also indicates that "the group has particularly fantastic expertise in tax, restructuring and litigation."



Lunch - Thurs Jan 10

Peter Guang Chen

9 January 2013 at 11:32

Bobby

Tang's Pavilion Restaurant

Tel 212.956.6888

While in US, my mobile phone is 201.724.9898

Peter

Peter Guang Chen

email: peter.guang.chen@gmail.com

Phone contacts:

HK (M): or +852.5308.8212

US (M):

China (M): +86.147.1578.8212



Timor-Leste proposals

Peter Guang Chen

9 January 2013 at 03:24

Please see attached for your review:

1. Proposal for preparation of illustrative examples under the Timor-Leste Taxes & Duties Act Regulations
2. Proposal for research and the providing of CRC computation comparables
3. Proposal for accounting / tax training program for the Ministry of Finance.

Peter

Peter Guang Chen

email: peter.guang.chen@gmail.com

Phone contacts:

HK (M): or +852.5308.8212

US (M):

China (M): +86.147.1578.8212

 **Proposal for Prep of Illustrations under Timor Leste Regs.ver 1.pptx**
138K

 **Proposal for CRC comparables.pptx**
136K

 **Proposal for Training Services.pptx**
74K

Subject: Fwd: Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time
From: bwboye@gmail.com
Date: Fri, 26 Aug 2016 22:34:54 -0400
To: John Fakorede <johnfakorede@yahoo.com>

Sent from my iPhone

Begin forwarded message:

From: Bobby Boye <bwboye@gmail.com>
Date: January 28, 2013 at 6:33:24 PM EST
To: "Miko Li /BPYA" <mli@bpya.com.hk>
Subject: Re: Conf call for Mon Jan 28 6.30p NY time / Tues Jan 29 7.30a SG & China time

Peter,
Please see the scope and approach contemplated.

Regards,

Bobby

Scope/Approach

1. **Review of the back to back agreement between related parties in respect of the Bayu-Undan gas project, including ownership and control of the pipeline, and the Darwin LNG Plant**
 - Review documents in detail
 - Analyze relationship of the parties
 - Analyze contractual standards and mechanics for the reservation and downstream charges
2. **In view of the relationship of the parties to the LNG Sales and Purchase Agreement, Feed Gas and Purchase Agreement and the Gas Transportation Agreement, determine the appropriateness of the Capacity Reservation Charge and the Downstream Operating Costs Charge that are claimed as tax deductible in Timor-Leste**
 - Review and assess charges deducted in the tax returns for the operator (see the spreadsheet sent to Peter for details)
 - Review and assess the charges registered in the joint operating reports
 - Prepare a thorough analysis of industry benchmarks for pipelines and LNG terminals
3. **Prepare a full blown transfer pricing study documenting the appropriateness or otherwise of the Capacity Reservation Charge and the Downstream Operating Costs claimed as tax deductions from 2005 to 2010 tax years**
 - Prepare functional analysis
 - Prepare comparables analysis

- Prepare economic analysis

4. Prepare final report

Thanks, , Bobby

On 28 January 2013 12:56. Miko Li /BPYA <mli@bpya.com.hk> wrote:

Dear Mr. Boye and Mr. Kapadia,

As per Peter's instruction, I have booked a conference call on 29th January 2013 (Tue) at SG time 7.30a m. (NY. USA time at 28th January 2013 6.30p m.). For details, please see below information:-

1. Mr. Bobby Boye

USA (New York / New Jersey) – 28th January 2013 (Monday) 6:30 p.m.

Please call: +1 6468434630 or toll-free dial in number 18665932488

Then press the passcode: 614463, when finish please press #

2. Mr. Kaushal Kapadia

Singapore – 29th January 2013 (Tuesday) 7:30 a.m.

Please call: +65 67226372 or toll-free dial in number 8008523741

Then press the passcode: 614463, when finish please press #

Joining the Conference:

For the leader

1. Give your participants the date and time of the call, plus your dial-in number and participant passcode.
2. At the specified time, dial the dial-in number (suggest 5-10 minutes prior to the scheduled call time).
3. When prompted, enter leader passcode followed by #.

For participants

1. At the scheduled conference time, dial the dial-in number
2. When prompted, enter participant passcode followed by # to join the conference.

Helpful keypad commands:

- *0 - Operator Assistance into your conference
- *5 - Mute/unmute all participant lines – leader only
- *6 - Mute/unmute your own line
- *7 - Lock/unlock conference (including operator) – leader only

Thank you for your kind attention

Best regards,

Miko Li | Secretary 秘書

賁德楊律師行 BOUGHTON PETERSON YANG ANDERSON

與 in association with



中倫律師事務所

ZHONG LUN LAW FIRM

<http://www.zhonglun.com>

及 **任錦光律師行** 聯營 and Yam & Company

直線D: [+852 2298 7604](tel:+85222987604) | 總機T: [+852 2877 3088](tel:+85228773088) | 傳真F: [+852 2525 1099](tel:+85225251099) | 電郵 E: mli@bpva.com.hk

香港中環康樂廣場一號怡和大廈409室| 409, 4/F, Jardine House, 1 Connaught Place, Central, Hong Kong

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— Attachments: —

image001.png

0 bytes

Subject: Fwd: TP draft rept
From: bwboye@gmail.com
Date: Fri, 26 Aug 2016 22:29:01 -0400
To: John Fakorede <johnfakorede@yahoo.com>

Sent from my iPhone

Begin forwarded message:

From: "Peter Chen / BPYA" <pchen@bpva.com.hk>
Date: March 13, 2013 at 12:12:33 AM EDT
To: <pchen@bpva.com.hk>, "Bobby W. Boye" <bwboye@gmail.com>
Subject: TP draft rept

Bobby

Very sorry to have to ask for this extension to Sun Mar 17. Kaushal, who is working on this, and who you also spoke with, was taking more time than expected.

Peter

Peter Guang Chen

Mobile: +1 201.580.3688 (US) +852 8127.7500 (HK) +86.147.157.88212 (CHINA)

From: Peter Guang Chen [mailto:pchen@bpva.com.hk]
Sent: Wednesday, March 13, 2013 11:56 AM
To: Bobby W. Boye
Subject: Re: Timor - Dili Visit

Bobby

On the draft TP rept. can I send that to you on Sun Mar 17?

Peter

Peter Guang Chen
Mobile:
+1.201.724.9898 (US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Wed, 13 Mar 2013 12:18:50 +0900
To: Peter Chen / BPYA <pchen@bpva.com.hk>
Subject: Re: Timor - Dili Visit

Great. The sale of oil has nothing to do with the tax office, and as such can be done at any time after ANP finalizes the discussion with COP and Eni. It is extremely difficult to get things done on time around here because of the bureaucracy and I hope you realize that. I can only try my best and that is all that I can do.

All of the projects that I discussed with you were suggested by the leadership but getting things moving to accomplish those objectives is a different animal.

On a separate note, and just a gentle reminder, the draft TP is due on Friday the 15th.

Regards

** a list of the firm's principals will be provided upon request

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** 如需要本所律師名單，請向我們索取

** 在閱讀本郵件或打開任何附件前，建議您首先閱讀我們刊載於<http://www.bpya.com.hk/Disclaimer.html> 的郵件聲明



BW B <bwboye@gmail.com>

Peter Guang Chen <pchen@bpva.com.hk>
Reply-To: pchen@bpva.com.hk
To: "Bobby W. Boye" <bwboye@gmail.com>

25 February 2013 at 09:56

Bobby

How are things?

Any development on the other projects we talked about?

Let me know when you think is a good time to talk (you had mentioned possibly the last weekend)?

Best regards,

Peter

Peter Guang Chen

Mobile:
+1.201.580.3688 (US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

--

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聲明

Bobby Boye <bwboye@gmail.com>
To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

25 February 2013 at 14:32

Hello Peter,
All is well here except that I am so totally overwhelmed.
I was actually expecting your call this past weekend.
I will call you from the office during business hours today to discuss the projects.

Regards,
Bobby
[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>
Reply-To: pchen@bpva.com.hk
To: "Bobby W. Boye" <bwboye@gmail.com>

25 February 2013 at 19:03

Hello Bobby

Glad to hear things are good.

If possible, please call me before 11.30am (Timor time).

You can call me at my mobile +852.6587.9097.

By the way, over the weekend, on Saturday, Kaushal came over from Singapore to visit me in my HK office, to go over the findings so far on the TP project, and discuss as to how to draft the report.

Best regards

Peter

Peter Guang Chen

Mobile:

+1.201.580.3688 (US)

+852.6587.9097 (HK) or +852.5308.8212 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Tue, 26 Feb 2013 04:32:37 +0900

To: pchen@bpya.com.hk <pchen@bpya.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

25 February 2013 at 19:50

To: pchen@bpya.com.hk

Dear Peter,

Will try to call before that time but I am meeting the Minister for briefing in half an hour and may drag on and on. Alternatively, call me at home tonight-say 7.30 pm Timor time.

Please find attached the TP submitted by one of the joint venture partners to the gas project. The taxpayer is a holder of approximately 11.7% of the venture. You can extrapolate the holding percentage factor for the entire project. The documents contain the answers to all the questions/information request that you had asked for in January. Please treat same as confidential.

Talk to you later.

Bobby

[Quoted text hidden]



TP-the GTA & FGSPA INPEX Sahul.pdf

774K

Peter Guang Chen <pchen@bpya.com.hk>

25 February 2013 at 19:51

Reply-To: pchen@bpya.com.hk

To: "Bobby W. Boye" <bwboye@gmail.com>

Dear Bobby

OK, understood

Peter

Peter Guang Chen

Mobile:

+1.201.580.3688 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Tue, 26 Feb 2013 09:50:20 +0900

To: <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

26 February 2013 at 05:14

Reply-To: pchen@bpva.com.hk

To: "Bobby W. Boye" <bwboye@gmail.com>

Dear Bobby

I tried to call you on +670.7747.1138 a few times, but could not get through (or rather, the phone just kept ringing).

Is that the correct number to call you on ?

Peter

Peter Guang Chen

Mobile:

+1.201.580.3688 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Tue, 26 Feb 2013 09:50:20 +0900

To: <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

26 February 2013 at 08:55

Reply-To: pchen@bpva.com.hk

To: "Bobby W. Boye" <bwboye@gmail.com>

Hello Bobby

Do you have time tomorrow morning to have a call?

(I am going to NY tomorrow - my flight is at 11.15am HK time, ie 12.15pm Timor time)

Somehow, when I called this evening, I was not able to reach you.

Is +670.7747.1138 the correct # to call you at?

Perhaps it will be easier if I set up a dial in # - please let me know if you would prefer that.

Best regards

Peter

Peter Guang Chen

Mobile:

+1.201.580.3688 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: "Peter Guang Chen" <pchen@bpva.com.hk>

Date: Tue, 26 Feb 2013 10:14:58 +0000

To: Bobby W. Boye <bwoye@gmail.com>

ReplyTo: pchen@bpva.com.hk

Subject: Re:

Dear Bobby

I tried to call you on +670.7747.1138 a few times, but could not get through (or rather, the phone just kept ringing).

Is that the correct number to call you on ?

Peter

Peter Guang Chen

Mobile:

+1.201.580.3688 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwoye@gmail.com>

Date: Tue, 26 Feb 2013 09:50:20 +0900

To: <pchen@bpva.com.hk>

Subject: Re:

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwoye@gmail.com>

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

26 February 2013 at 15:57

Peter,

That is my number. The phone rang only once and cut off. Rang again and cut off.

Will find a way to call you from the office before the end of the week. This week is particularly hectic because of an international event organized by the Ministry and NDPR is actively involved .

Regards,

Bobby

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

28 February 2013 at 01:33

To: pchen@bpya.com.hk

Dear Peter,

I trust that you are doing well.

I am hoping that we can touch base this weekend.

Meanwhile, I am attaching another relevant information for the TP project. The attached document and the TP study from the taxpayer that I sent last week contain the answers to all of the information and document request that you sent to me in January.

Please let me know if you have any other questions.

Best,

Bobby

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 **CRC-pdf.pdf**
557K

Peter Guang Chen <pchen@bpya.com.hk>

1 March 2013 at 03:48

Reply-To: pchen@bpya.com.hk

To: "Bobby W. Boye" <bwboye@gmail.com>

Dear Bobby

Thanks very much for the email and the attachments. I have arrived in the US and will be in NY until Mar 9th, and then returning to HK.

For this weekend, I will be available to talk with you anytime. Just let me know when.

And, yes, I am doing fine on several fronts.

Best regards,

Peter

Peter Guang Chen

Mobile:

+1.201.724.9898 (US)

+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Thu, 28 Feb 2013 15:33:38 +0900

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[Quoted text hidden]

Peter Guang Chen <pchen@bpva.com.hk>

2 March 2013 at 04:12

Reply-To: pchen@bpva.com.hk

To: "Bobby W. Boye" <bwboye@gmail.com>

Dear Bobby

Do you still want to touch base this weekend ? If so, please let me know when is a good time for you.

Other than the other MOF projects, as to whether there is any development, I am wondering whether there is any thing we can talk about on the matter we discussed with Mr Bian in NYC last time. He called me yesterday, and we are scheduled to meet on Wed morning this coming week.

Best regards

Peter

Peter Guang Chen

Mobile:

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+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>

Date: Thu, 28 Feb 2013 15:33:38 +0900

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[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>

2 March 2013 at 04:43

To: "pchen@bpva.com.hk" <pchen@bpva.com.hk>

Yes, Peter we can schedule a telephone call for tomorrow at 11 am Timor time (9 pm EST). The Government and COP are almost close to an Greement allowing the government to sell its own share of the oil from Bayu-Indan directly. I expect an agreement to be reached this month.

I spoke to the agency and the Minister responsible for Petroleum and I am pretty certain that we can do something with Mr. Bain.

Anyway, call me at 11 am (9 pm Saturday night in NY) my time tomorrow.

I am also thinking that you should plan to visit Dili this month- not as a reprentative of CRA.

Regards,

Bobby

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** a list of the firm's principals will be provided upon request

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<http://www.bpva.com.hk/Disclaimer.html>

** 如需要本所律師名單，請向我們索取

** 在閱讀本郵件或打開任何附件前，建議您首先閱讀我們刊載於<http://www.bpva.com.hk/Disclaimer.html> 的郵件聲明



BW B <bwboye@gmail.com>

Bobby Boye <bwboye@gmail.com>
To: Peter Guang Chen <peter.guang.chen@gmail.com>

13 April 2013 at 18:30

Hi Peter,
Did you receive my email yesterday about the project?

Regards,
Bobby

Peter Guang Chen <peter.guang.chen@gmail.com>
Reply-To: peter.guang.chen@gmail.com
To: "Bobby W. Boye" <bwboye@gmail.com>
Cc: Peter Chen <peter.guang.chen@gmail.com>

13 April 2013 at 20:50

Hello Bobby

Yes, I did receive your email re the project, and I replied to you. Apparently you did not receive my email.

I did intend to to send you somethingg re my progress. Last week, but was unable to. Will instead send you report and samples of my progress this coming week. The examples I will send you are in the areas of depreciation and transfer pricing.

Sorry for the delay.

Also, in the same email which I replied to you yesterday, I mentioned that I found out that Lubin Zhuang (who works for Rick and who was in Dili last December) was on her way to Dili yesterday, to be doing work for Arent Fox.

Peter

Peter Guang Chen
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From: Bobby Boye <bwboye@gmail.com>
Date: Sun, 14 Apr 2013 07:30:36 +0900
To: Peter Guang Chen <peter.guang.chen@gmail.com>
Subject:
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "peter.guang.chen@gmail.com" <peter.guang.chen@gmail.com>

13 April 2013 at 22:45

Peter,
Are you serious about Lubin going to Dili? What does she know about taxation?
Incredible. I have a meeting with the Minster in New York on Tuesday and will be discussing a whole rane of issues. Can you believe that the guy that you met (Olgario) in my office went to the Minister that same day and they were discussing the same issues on effective legal representations with Arent Fox. They are outright stupid.

I plan to resign as soon as they sign the engagement letter. The so-called ambassador is misleading the government.

Cheers,
Bobby
[Quoted text hidden]

Peter Guang Chen <peter.guang.chen@gmail.com>
Reply-To: peter.guang.chen@gmail.com
To: "Bobby W. Boye" <bwboye@gmail.com>

13 April 2013 at 22:50

Bobby

Yes - I am serious on this. This is what Rick told me on Friday, US time when I called him. I called Rick just to give him a heads up that I am sending him an invoice (ie to CRA) for the work that I did after the December trip, which CRA still owes me. When I asked, if Arent Fox had any more discussions with him on the arbitration work that AR had wanted to hire CRA to do, Rick told me that Lubin was on the way to Dili as we spoke.

Peter

Peter Guang Chen
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From: Bobby Boye <bwboye@gmail.com>
Date: Sun, 14 Apr 2013 11:45:10 +0900
To: peter.guang.chen@gmail.com<peter.guang.chen@gmail.com>
Subject: Re:
[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "peter.guang.chen@gmail.com" <peter.guang.chen@gmail.com>

13 April 2013 at 22:59

Peter,
This is a classical indication of how incompetent Arent Fox is. TTSR has sent several files in respect of the case pending in court to Dili. The issue in the case is simply legal not factual. The expenses were disallowed on the ground that it failed to comply with specific provision of law relating to that specific expense. NDPR did not question the expense but questioned whether or not the taxpayer complied with the condition precedent for deductibility.
How can the young lady assist Arent Fox in answering that question?
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Peter Guang Chen <peter.guang.chen@gmail.com>
Reply-To: peter.guang.chen@gmail.com
To: "Bobby W. Boye" <bwboye@gmail.com>

13 April 2013 at 23:02

Bobby

You are absolutely right - this young lady Lubin's experience and qualifications are all in economics, not law or tax accounting. While in Dili in December, I had to teach her and Rowena the basics of depreciation rules, and what is capitalizable or not, for tax purposes.

Peter

Peter Guang Chen

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From: Bobby Boye <bwboye@gmail.com>

Date: Sun, 14 Apr 2013 11:59:18 +0900

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