

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF CONNECTICUT
BRIDGEPORT DIVISION**

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In re: : Chapter 11

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HO WAN KWOK, *et al.*, : Case No. 22-50073 (JAM)

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Debtors.¹ : Jointly Administered

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APPLICATION OF CHAPTER 11 TRUSTEE, GENEVER HOLDINGS CORPORATION, AND GENEVER HOLDINGS LLC, FOR ENTRY OF ORDER, PURSUANT TO BANKRUPTCY CODE SECTIONS 327 AND 330, BANKRUPTCY RULES 2014 AND 2016, AND LOCAL BANKRUPTCY RULES 2014-1 AND 2016-1, AUTHORIZING AND APPROVING RETENTION AND EMPLOYMENT OF EISNER ADVISORY GROUP LLC AS TAX ADVISORS, EFFECTIVE AS OF OCTOBER 23, 2023

Luc Despins, in his capacity as the chapter 11 trustee (the “Trustee”) appointed in the chapter 11 case of Ho Wan Kwok (the “Individual Debtor”), Genever Holdings Corporation (“Genever (BVI)”), and Genever Holdings LLC (“Genever (US)” and, together with Genever (BVI), the “Genever Debtors” and, collectively with the Trustee, the “Applicants”),² pursuant to sections 327 and 330 of Title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Procedure (the “Local Bankruptcy Rules”) file this application (the “Application”) requesting entry of an order, substantially in the form

¹ The Debtors in these chapter 11 cases are Ho Wan Kwok (also known as Guo Wengui, Miles Guo, and Miles Kwok, as well as numerous other aliases) (last four digits of tax identification number: 9595), Genever Holdings LLC (last four digits of tax identification number: 8202) and Genever Holdings Corporation. The mailing address for the Trustee, Genever Holdings LLC, Genever Holdings Corporation is Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 c/o Luc A. Despins, as Trustee for the Estate of Ho Wan Kwok (solely for purposes of notices and communications).

² The Individual Debtor and the Genever Debtors are referred to herein as the “Debtors”.

attached hereto as **Exhibit A** (the “Proposed Order”), approving the employment of Eisner Advisory Group LLC (“EA Group”) as tax advisors to the Applicants, effective as of October 23, 2023, on the terms set forth in the engagement letter attached hereto as **Exhibit B** (the “Engagement Letter”) and the Proposed Order. In support of this Application, the Trustee submits the *Declaration of Anthony R. Calascibetta in Support of Application of Chapter 11 Trustee, Genever Holdings Corporation, and Genever Holdings LLC for Authorization to Retain and Employ Eisner Advisory Group LLC as Tax Advisors, Effective as of October 23, 2023* (the “Calascibetta Declaration”), a copy of which is attached hereto as **Exhibit C** and incorporated herein by reference. In further support of this Application, the Applicants respectfully state as follows:

JURISDICTION, VENUE, AND STATUTORY BASES

1. The United States Bankruptcy Court for the District of Connecticut (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference* from the United States District Court for the District of Connecticut. This is a core proceeding within the meaning of 28 U.S.C. § 157(b).

2. Venue in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory bases for the relief requested herein are sections 327(a), and 330 of the Bankruptcy Code, and, to the extent applicable, Bankruptcy Rules 2014 and 2016, and Local Bankruptcy Rules 2014-1 and 2016-1.

BACKGROUND

I. The Individual Debtor’s Chapter 11 Case

4. On February 15, 2022 (the “Petition Date”), the Individual Debtor filed with the Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

5. On March 21, 2022, the United States Trustee appointed an Official Committee of Unsecured Creditors (“Committee”) in the Individual Debtor’s chapter 11 case. No examiner has been appointed in the Individual Debtor’s chapter 11 case.

6. On June 15, 2022, the Court entered a memorandum of decision and order [Docket No. 465] (the “Trustee Order”) directing the United States Trustee to appoint a chapter 11 trustee in the Individual Debtor’s chapter 11 case. Pursuant to the Trustee Order, the United States Trustee selected Luc A. Despina as the Trustee.

7. On July 8, 2022, the Court entered an order granting the appointment of Luc A. Despina as the Trustee in the Individual Debtor’s chapter 11 case [Docket No. 523].

II. Genever (BVI)’s Chapter 11 Case

8. On October 11, 2022, Genever (BVI)—an entity wholly owned by the Individual Debtor—filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court.

9. No trustee or official committee of unsecured creditors has been appointed in Genever (BVI)’s chapter 11 case.

10. October 14, 2022, the Court entered an order granting joint administration of the Individual Debtor’s chapter 11 case and Genever (BVI)’s chapter 11 case [Docket No. 970].

III. Genever (US)’s Chapter 11 Case

11. On October 12, 2020, Genever (US)—an entity wholly owned by Genever (BVI)—filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of New York (the “SDNY Bankruptcy Court”), thereby commencing case number 20-12411 (JLG) (the “SDNY Bankruptcy Case”).

12. On November 3, 2022, the SDNY Bankruptcy Court entered an order [Docket No. 225 in Case No. 22-50592] transferring the venue of the SDNY Bankruptcy Case to this Court, which assigned it Case Number 22-50592.

13. On November 21, 2022, the Court entered an order granting joint administration of the Genever (US) Debtor's chapter 11 case with the jointly administered cases of the Individual Debtor and the Genever (BVI) Debtor's chapter 11 case [Docket No. 1141].

SELECTION PROCESS

14. The Applicants require the assistance of qualified tax advisors to, among other things, prepare and file tax returns as required for the Debtors' estates and to advise the Applicants on various tax matters affecting the Debtors' estates and assets, including so as to minimize tax burdens on the estates (including as it relates to the interest earned on the approximately \$75 million in cash currently held by the Trustee). The circumstances of these chapter 11 cases demand that the professionals to be retained have the necessary depth, experience, and expertise, in particular as it relates to the intersection of tax law and bankruptcy law (including expertise in advising trustees in bankruptcy). With these goals, the Applicants commenced a search to retain tax advisors best suited for the task.

15. The search proceeded over several weeks with the Applicants and their professionals considering and researching several tax professionals, including local Connecticut tax accountants. Several firms were not suitable because either they were conflicted, they did not offer the requisite experience advising bankruptcy trustees, and/or they otherwise did not have the necessary resources or depth of experience demanded in these chapter 11 cases. Ultimately, four firms were contacted, and extensive information was obtained from these firms, including with respect to the firm's capabilities and experience and the ability of the firm to

adequately staff the engagement to meet the needs of these estates. Through these efforts, the Applicants ultimately determined that EA Group had the necessary experience and expertise required for the proposed retention, was able to adequately staff the assignment to meet the anticipated needs of the Applicants, and, further, has a pricing structure that is reasonable and appropriate under the circumstances.

16. Indeed, EA Group's pricing structure was an integral part of the Applicants' decision to engage EA Group. The EA Group team working on the proposed engagement will be led by Mr. Anthony Calascibetta and Mr. Daniel Gibson, whose services will be billed at the rate of \$675.00/hour and \$600.00/hour, respectively. They will be supported by staff at rates ranging from \$195.00/hour to \$800.00/hour (the "EA Group Pricing Structure"). The EA Group Pricing Structure is significantly lower than the rates proposed by other comparable firms interviewed by the Applicants. The Applicants have determined that retention of EA Group is the most cost-effective way to obtain the tax advisory services needed by these estates.

QUALIFICATIONS OF EA GROUP

17. EA Group is one of the country's premier accounting and consulting firms. EA Group is well-respected for providing financial advisory and tax services to hundreds of debtors-in possession, trustees, creditors and parties-in interest in chapter 11 and chapter 7 cases in multiple jurisdictions around the United States. The Applicants have selected EA Group because of EA Group's expertise in tax preparation, particularly as it relates to tax preparation in bankruptcy cases, including by chapter 11 and chapter 7 trustees, as well as related matters.

18. In fact, EA Group has a wealth of experience with tax preparation in chapter 7 cases and in chapter 11 cases in which a trustee has been appointed, which is highly relevant to

EA Group's proposed retention here. The EA Group team responsible for the proposed engagement by the Applicants will be spearheaded by Mr. Calascibetta and Mr. Gibson.³

- Mr. Calascibetta is a Partner in the Financial Advisory Services Group, with over 40 years of public accounting and consulting experience. As an industry expert, Mr. Calascibetta provides consulting on bankruptcy cases, litigation matters, financial and related advisory services to creditor committees and individual creditors, chapter 7 and chapter 11 trustees, debtors in possession and bankruptcy examiners. Of particular note, Mr. Calascibetta has also been appointed as a bankruptcy examiner, chapter 7 trustee, chapter 11 trustee, plan trustee, fiscal agent and as a future asbestos claims representative. He has also assisted trustees and their counsel in performing forensic and fraud investigations, Rule 2004 investigations, and has assisted in the development of plans of reorganization. Mr. Calascibetta's current hourly rate is \$675.00.
- Mr. Gibson is a Tax Partner, with nearly 40 years of experience in public accounting, the last 35 of those years with EA Group. Mr. Gibson works extensively with individuals and small to medium-sized businesses in a wide range of industries, providing accounting, tax and consulting services. His expertise also includes compliance and planning for individuals, corporations and partnerships. Mr. Gibson's current hourly rate is \$600.00.

SERVICES TO BE PROVIDED

19. Subject to the Court's approval, at the request of the Applicants, the Applicants anticipate that EA Group will review the books and records of the Debtors' estates, prepare income tax returns and other tax returns as the same may become due, and advise the Applicants on tax related matters and concerns. Among other things, EA Group will render the following services:

- Analysis of the tax filing history of the Applicants and identify any prior and current unfiled tax returns.
- Preparation of Federal and all State and Local tax returns, including obtaining extensions of time to file, if required, for Applicants for unfiled prior years and for the 2023 tax reporting period.

³ Copies of Mr. Calascibetta's and Mr. Gibson's CV are attached to the Calascibetta Declaration as Exhibit 1.

- Preparation of required Federal, State and local tax returns, including obtaining extensions of time to file, if required, for the Applicants.
- Analysis and required implementation of any tax regulations and accounting method changes.
- Consultations and research related to specific issues and transactions, as requested by the Applicants or the Applicants' representatives.
- Tax projections and planning, as requested by the Applicants or the Applicants' representatives.
- Responding to notices and letters from tax authorities.
- Analysis of claims filed by taxing authorities.
- Representing the Applicants in connection with tax examinations, if necessary and requested by the Applicants or the Applicants' representatives.
- Other tax related services, as requested by the Applicants.

EA GROUP'S COMPENSATION

20. EA Group intends to apply to the Court for compensation for professional services rendered and for reimbursement of expenses incurred in connection with the engagement pursuant to sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Bankruptcy Rule 2016-1, and any other applicable rules and orders with respect to the Estate. EA Group will charge the Applicants for its services on an hourly basis at its regularly applicable hourly rates in connection with the services required.

21. The EA Group's current standard hourly billing rates range between \$195 to \$800, as follows:

Partners and Directors:	\$495/hour to \$800/hour
Managers:	\$315/hour to \$490/hour
Staff and Paraprofessionals:	\$195/hour to \$300/hour

22. EA Group maintains that these rates are consistent with (if not lower than) rates customarily charged by firms of comparable skill and experience.

23. EA Group will also bill for out-of-pocket expenses made on behalf of the Applicants, including photocopying, postage and package deliveries, court fees, transcripts, witness fees, service fees, travel expenses, and computer-aided research, in accordance with practices in this District.

24. Additionally, under the terms of the Engagement Letter, the Applicants have agreed to indemnify, defend, and hold harmless the EA Group and its personnel under certain circumstances specified in the Engagement Letter, except in circumstances resulting solely from EA Group's gross negligence or willful misconduct, or as otherwise provided in the Engagement Letter or the Proposed Order. The Applicants believe that such an indemnification obligation is customary, reasonable, and necessary to retain the services of qualified tax advisors in these chapter 11 cases. Any request for indemnification during the pendency of the Debtors' chapter 11 cases will be brought before this Court and will be subject to the approval of this Court. In this regard, the Applicants note that the Proposed Order contains the same provisions as this Court had previously approved in connection with the retention of Epiq Corporate Restructuring, LLC and Kroll, LLC. *See* Docket Nos. 1449 and 2241.

DISINTERESTEDNESS

25. To the best of the Applicant's knowledge, information, and belief, in reliance upon the Calascibetta Declaration and except as disclosed therein, EA Group does not have any relationships with the Debtors, their creditors, or any other party-in-interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the Office of the United States Trustee.

26. In the interest of full disclosure, the Applicants note the following:

- On July 16, 2022, EA Group acquired certain assets of Raiche Ende Malter Co. LLP ("REM") (the "Transaction"), but excluding REM's responsibilities or

liabilities to any prior clients. Prior to 2018, REM filed certain tax returns and tax extensions for 2015 and 2016 for the following individuals and entities: Ho Wan Kwok, Genever Holdings Corporation, Golden Spring (New York) Ltd, Qiang Guo, Chunguang Han, Rui Ma, Yong Yu and Zhiewi Zhang (“Former REM Clients”).

- In the Transaction, EA Group did not acquire any assets or liabilities related to these pre-bankruptcy services to the Former REM Clients. The employees of REM who were primarily responsible for providing services to the Former REM Clients are **not** employed by EA Group, although some current employees of EA Group provided, while employed by REM, limited tax services to the Former REM Clients prior to 2018.
- On or about December 6, 2022, REM received a subpoena from the Trustee for Rule 2004 examination in connection with debtor Ho Wan Kwok for testimony and production of documents (“Subpoena”). For the avoidance of doubt, the Subpoena does not relate to any EA Group services, and instead relates solely to work performed by REM prior to the Transaction.
- EA Group has disclosed the above connections to the Applicants and the Applicants have determined to proceed with the engagement of EA Group to perform these services hereunder.

27. In addition, EA Group has agreed to institute standard policies and procedures to (i) preclude the EA Group professional staff assigned to this engagement from accessing REM’s response and productions in response to the Subpoena as well as any other files of REM related to the Former REM Clients and (ii) limit access to EA Group documents collected or prepared for purposes of this engagement to those EA Group persons assigned to perform professional and administrative services under the Engagement Letter. ***For the avoidance of doubt, none of the EA Group personnel assigned to this engagement have had any involvement with REM’s prior representation of the Former REM Clients.***⁴

28. For all these reasons, the Applicants believe that: (a) EA Group has no connection with the Debtors, their creditors, the U.S. Trustee, any person employed in the office of the U.S.

⁴ For the avoidance of doubt, the Applicants reserve all rights, and do not waive any rights, with respect to the engagement of REM by Ho Wan Kwok or any of his affiliates, associates, or family members.

Trustee, or any other party with an actual or potential interest in the chapter 11 cases or their respective attorneys or accountants; and (b) EA Group (i) is not a creditor, equity security holder, or insider of the Debtors or their affiliates, (ii) has not been, within two years before the Petition Date, a director, officer, or employee of the Debtors or their affiliates, and (iii) has not had any interest materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, or for any other reason. Therefore, the Applicants believe that EA Group is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

29. Based on the Calascibetta Declaration, the Applicants believe that EA Group does not represent any adverse interest to unsecured creditors in connection with this case.

30. EA Group will supplement its disclosure to the Court if any facts or circumstances are discovered that would require such additional disclosure.

BASIS FOR RELIEF REQUESTED

31. The Applicants request to retain and employ EA Group as their tax advisors, pursuant to section 327(a) of the Bankruptcy Code, which provides that a trustee, subject to the approval of the Court, may employ professional persons "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title."

32. Under section 328(a) of the Bankruptcy Code, with bankruptcy court approval, a trustee may employ professional persons under section 327(a) of the Bankruptcy Code "on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a).

33. Bankruptcy Rule 2014(a) provides that an application for retention includes:

specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee.

34. The Applicants require the services of tax professionals to advise them on issues relating to taxation, to prepare and file tax returns as mandated or recommended. Accordingly, the employment of EA Group as tax advisors, upon the terms set forth herein and in the Proposed Order, is reasonable and in the best interest of the Debtors' estates.

35. No previous application for the relief requested herein has been made to this or any other Court.

RETENTION EFFECTIVE AS OF OCTOBER 23, 2023 IS APPROPRIATE

36. Local Bankruptcy Rule 2014-1 provides that if "an application to employ a professional is filed within thirty (30) days after the commencement of services provided by that professional, the application shall be deemed contemporaneously filed unless the Court orders otherwise." Accordingly, the Applicants request authority to retain and employ EA Group effective as of October 23, 2023, which was the date that EA Group began providing services to the Applicants.

[Remainder of page intentionally left blank.]

WHEREFORE, for the foregoing reasons, the Applicants request that the Court enter an Order, substantially in the form of the Proposed Order, granting the Application and authorizing the employment of EA Group as tax advisors, and grant such other and further relief as the Court deems just and proper.

Dated: October 24, 2023
New Haven, Connecticut

LUC A. DESPINS, CHAPTER 11 TRUSTEE,
GENEVER HOLDINGS CORPORATION,
GENEVER HOLDINGS LLC

By: /s/ Luc A. Despins
Luc A. Despins (admitted *pro hac vice*)
G. Alexander Bongartz (admitted *pro hac vice*)
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*Counsel for the Chapter 11 Trustee,
Genever Holdings Corporation, and
Genever Holdings LLC*

EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF CONNECTICUT
BRIDGEPORT DIVISION**

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In re: : Chapter 11

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HO WAN KWOK, *et al.*, : Case No. 22-50073 (JAM)

:

Debtors.¹ : Jointly Administered

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[PROPOSED] ORDER, PURSUANT TO BANKRUPTCY CODE SECTIONS 327 AND 330, BANKRUPTCY RULES 2014 AND 2016, AND LOCAL BANKRUPTCY RULES 2014-1 AND 2016-1, AUTHORIZING AND APPROVING RETENTION AND EMPLOYMENT OF EISNER ADVISORY GROUP LLC, AS TAX ADVISORS, EFFECTIVE AS OF OCTOBER 23, 2023

Upon the Application of Chapter 11 Trustee Luc A. Despins (the “Chapter 11 Trustee”), in his capacity as the chapter 11 trustee (the “Trustee”) appointed in the chapter 11 case of Ho Wan Kwok (the “Debtor”), Genever Holdings Corporation (“Genever (BVI)”), and Genever Holdings LLC (“Genever (US)”) and, together with Genever (BVI), the “Genever Debtors” and, collectively with the Trustee, the “Applicants”),² for authority to retain and employ Eisner Advisory Group LLC, as tax advisors, effective as of October 23, 2023 (the “Application”), and upon the Declaration of Anthony Calascibetta (the “Calascibetta Declaration”), pursuant to sections 327 and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules

¹ The Debtors in these chapter 11 cases are Ho Wan Kwok (also known as Guo Wengui, Miles Guo, and Miles Kwok, as well as numerous other aliases) (last four digits of tax identification number: 9595), Genever Holdings LLC (last four digits of tax identification number: 8202) and Genever Holdings Corporation. The mailing address for the Trustee, Genever Holdings LLC, Genever Holdings Corporation is Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 c/o Luc A. Despins, as Trustee for the Estate of Ho Wan Kwok (solely for purposes of notices and communications).

² The Individual Debtor and the Genever Debtors are referred to herein as the “Debtors”.

2014-1 and 2016-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Connecticut (the “Local Bankruptcy Rules”), all as more fully set forth in the Application and the Engagement Letter (as defined in the Application); and upon consideration of the Application and the Calascibetta Declaration; and this Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference from the United States District Court for the District of Connecticut (as amended); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that (i) the relief requested in the Application is in the best interest of the Debtors’ estate, their respective creditors, and all parties-in-interest, (ii) the legal and factual bases set forth in the Application and the Calascibetta Declaration, and upon the record at the hearing on the Application held before this Court on ____, 2023, establish just cause for the relief granted herein, (iii) EA Group is a “disinterested person,” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code, and (iv) EA Group does not hold or represent an interest adverse to the Debtor’s estate; and due and sufficient notice of the Application having been given under the particular circumstances; and it appearing that no other or further notice need be given; and upon all of the proceedings had before this Court; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED

THAT:

1. The Application is granted as set forth herein.

2. The Applicants are authorized to retain and employ EA Group as tax advisors, effective as of October 23, 2023, on the terms set forth in the Application, the Engagement Letter, the Calascibetta Declaration, and this Order.

3. The EA Group is authorized to act as tax advisors to the Applicants and to perform those services described in the Application.

4. The Debtors' estates shall be responsible for the EA Group's compensation and reimbursement of expenses.

5. The allowance of any compensation to be paid to EA Group shall be determined in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Bankruptcy Rule 2016-1.

6. EA Group shall be entitled to indemnification to the extent required under the terms of the Engagement Letter, as modified pursuant to this Order; *provided* that any request for indemnification by EA Group shall be subject to review by the Court as set forth herein to ensure that payment of such indemnity conforms to the terms of the Engagement Letter, as modified pursuant to this Order, and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided*, further, that in no event shall EA Group be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

7. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal), or (ii) the entry of an order closing these chapter 11 cases, EA Group believes that it is entitled to the payment of any amounts by the Debtors' estates on account of the indemnification obligations under the Engagement Letter, as modified pursuant to this Order, EA Group must file an

application therefor in the Court, and the Debtors' estates may not pay any such amounts to EA Group before the entry of an order by this Court approving the payment. With respect to any amounts sought by EA Group as reimbursement for attorneys' fees and expenses in connection with the payment of an indemnity claim pursuant to the Engagement Letter, as modified by this Order, the invoices and supporting time records for the attorneys' fees and expenses shall be included in EA Group's application to the Court and these invoices and time records shall be subject to the Amended Guidelines and the approval of the Bankruptcy Court pursuant to sections 330 and 331 of the Bankruptcy Code without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. This paragraph is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by EA Group for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the obligation to indemnify EA Group. All parties in interest shall retain the right to object to any demand by EA Group for indemnification, contribution, or reimbursement.

8. EA Group shall not be entitled to reimbursement by the Debtors' estates for any fees, disbursements and other charges of EA Group's counsel other than those incurred in connection with a request of EA Group for payment of indemnity approved by the Court.

9. EA Group shall provide no less than ten business days' notice to the Trustee, the Debtors, the United States Trustee, and counsel to any official committee before any increases in the rates it charges are implemented and shall file such notice with the Court.

10. The Applicants are authorized and empowered to take all actions necessary to effectuate the relief granted in this Order.

11. The requirements of the Local Bankruptcy Rules are satisfied by the contents of the Application.

12. To the extent the Application, the Engagement Letter, and the Calascibetta Declaration are inconsistent with this Order, the terms of this Order shall govern.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

EXHIBIT B

Engagement Letter



Eisner Advisory Group LLC

111 Wood Avenue South
Iselin, NJ 08830-2700
T 732.243.7000
F 732.951.7400
www.eisneramper.com

October 23, 2023

Luc A. Despins, as Trustee for the Chapter 11
Estate of Ho Wan Kwok
Genever Holdings Corporation
Genever Holdings LLC
c/o Paul Hastings LLP
200 Park Avenue
New York, NY 10166

Dear Mr Despins:

This engagement letter, together with the attached Eisner Advisory Group LLC Standard Terms and Conditions of Engagement, sets forth the terms and conditions on which Eisner Advisory Group LLC ("EA Group") will provide the services set forth below.¹

I. Clients

- (i) Luc A. Despins ("Trustee"), in his capacity as trustee of the Chapter 11 Estate of Ho Wan Kwok,
- (ii) Genever Holdings LLC and (iii) Genever Holdings Corporation (collectively, (i), (ii) and (iii), the "Clients")².

II. Services and Fee

A. Tax Return Preparation Services ("Tax Compliance Services") and Fee

1. Tax Compliance Services

- EA Group will perform an analysis of the tax filing history of the Clients and identify any prior and current unfiled tax returns.

¹ EisnerAmper LLP ("EisnerAmper") and Eisner Advisory Group LLC ("EA Group") practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper provides attest services to its clients. EA Group is not a licensed CPA firm and does not provide audit or attest services.

² Pursuant to the August 10, 2022 Order by the United States Bankruptcy Court District of Connecticut, Bridgeport Division, "the Trustee holds all of [Ho Wan Kwok's] economic and corporate governance rights in all corporate entities owned and/or controlled by [Ho Wan Kwok] . . . including, without limitation, Genever Holdings Corporation."



Luc A. Despina, Trustee
Estate of Ho Wan Kwok
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October 23, 2023

**CONFIDENTIAL WORK PRODUCT
PREPARED FOR COUNSEL**

- Preparation of Federal and all State and local tax returns, including obtaining extensions of time to file, if required, for the Clients for unfilled prior years and for the 2023 tax reporting period.
- Preparation of required Federal, State and local tax returns, including obtaining extensions of time to file, if required, for the Clients.

2. Tax Compliance Services Fee

Our fee for the Tax Compliance Services is based upon the complexity of the Clients' tax reporting end tax returns and issues, the timeliness and completeness of the information and documentation provided to us, and the time required of personnel. We will bill the Clients at our standard hourly rates. Anthony Calascibetta and Daniel Gibson are the engagement partners for the services specified in this letter. Mr. Calascibetta standard hourly rate is \$675 per hour and Mr. Gibson's standard hourly rate is \$600 per hour. Mr. Calascibetta and Mr. Gibson will be assisted by Bankruptcy and Restructuring, and tax supporting staff experienced in performing the types of services described herein. Their standard hourly rates for supporting staff range from \$195 to \$800 per hour. In addition, the Client shall reimburse us for direct expenses and allocated expenses incurred in connection with the performance of the Tax Compliance Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, investigative reports, tax processing costs and other expenses specifically related to this engagement.

Compensation and the reimbursement of expenses will be paid in such amounts as may be allowed by the United States Bankruptcy Court for the District of Connecticut (the "Bankruptcy Court") on proper applications.

B. Additional Tax Services and Fee

1. Additional Tax Services

In addition to the Tax Compliance Services, EA Group may provide additional tax services which include:

- Analysis and required implementation of any tax regulations and accounting method changes.
- Consultations and research related to specific issues and transactions, as requested by the Clients or Clients' representatives.
- Tax projections and planning, as requested by the Clients or the Clients' representatives.
- Responding to notices and letters from tax authorities.



Luc A. Despina, Trustee
Estate of Ho Wan Kwok
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**CONFIDENTIAL WORK PRODUCT
PREPARED FOR COUNSEL**

- Analysis of claims filed by taxing authorities.
- Representing the Clients in connection with tax examinations, if necessary and requested by the Clients or Clients' representatives.
- Other tax related services, as requested by the Trustee.

2. Additional Tax Services Fee

Our fee for the Additional Tax Services is based upon the complexity of the Clients' issues and transactions, the timeliness and completeness of the information and documentation provided to us, and the time required of our personnel. As previously outlined in this engagement letter, we will at our standard hourly rates which range from \$195 to \$800 per hour. In addition, the Client shall reimburse us for direct expenses and allocated expenses incurred in connection with the performance of the Additional Tax Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, investigative reports, and other expenses specifically related to this engagement.

As previously outlined in this engagement letter, compensation and the reimbursement of expenses will be paid in such amounts as may be allowed by the Bankruptcy Court on proper applications.

For the avoidance of doubt, neither Mr. Luc A. Despina, in his personal capacity, nor Paul Hastings LLP will be liable for payment of EA Group's fees, costs, expenses and disbursements in connection with this engagement.

III. Client Responsibilities

It is the responsibility of the Clients or Clients' representatives to provide all the information required for the preparation of complete and accurate tax returns, including information about its foreign assets. The Clients' returns will be prepared from the information submitted by its representatives. We will not audit or otherwise verify the information submitted to us. However, we may ask for additional documentation and clarification of some of the information. We anticipate that the Clients or Clients' representatives will furnish all of the requested information in a timely and organized manner. During the term of our engagement, we may advise you to make certain online tax elections, online registrations or online payments. EA Group is not responsible for making these online tax elections, online registrations or online payments. It is the responsibility of you or your representative to ensure these online actions are completed.

The Internal Revenue Service and various other federal and state authorities require the reporting of information concerning activities and holdings outside the United States. Examples include having foreign bank and other financial accounts, ownership interests in certain entities outside of the United States, as well as other "reportable" and "listed" transactions. It is the Clients' or the Clients' representatives' responsibility to make us aware of all such transactions and information.



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Our engagement cannot be relied on to uncover errors, fraud, or other irregularities in the underlying information submitted to us and incorporated in the Clients' tax returns, should any exist. However, we will inform the Clients or Clients' representatives of any such matters that come to our attention.

Because the Clients and the Clients' representatives have ultimate responsibility for the tax returns, a responsible Client's representative should review the returns prior to signing and filing them (or authorizing EA Group to file the tax returns on behalf of the Clients). The responsible Client's representative shall be authorized to make decisions regarding tax positions reflected on the Client's tax returns or which we have brought to the attention of the Client's representative. The Clients agrees and acknowledges that, by signing and filing (or authorizing the filing) of the tax returns, the Clients represent that they have provided to EA Group all information required for the preparation of complete and accurate tax returns.

All tax returns and other tax filings are subject to examination by the taxing authorities. In the event of an examination, the Clients or Clients' representatives may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on the returns. In preparing the returns, we will rely upon the Clients' representations that its representatives understand, and have complied with, applicable documentation requirements.

IV. Digital Assets

The IRS considers virtual currency (i.e., digital assets), including Bitcoin, as property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are generally subject to the same general tax principles that apply to other property transactions.

If Clients had digital asset activity during the tax year or transacted through blockchain, Clients may be subject to tax consequences associated with such transactions and may have additional reporting obligations. Clients agree to provide EA Group with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year(s) and prior years if necessary.

Clients acknowledge that any gain or loss calculations performed by EA Group on Clients' behalf in connection with the Services will be calculated pursuant to existing IRS guidance (including existing laws, regulations, interpretations and other guidance) at the time such calculations are performed. Clients further acknowledges that consulting concerning digital assets will also be provided pursuant to existing IRS guidance specific to digital assets, and that IRS guidance, law, and applicable professional standards are subject to change.

EA Group does not accept private cryptographic keys, mnemonics, or passphrases associated with digital asset wallets. Clients assumes all risk of loss associated with providing such information, whether knowingly or inadvertently, to EA Group and/or its vendors.

V. Professional Judgment/Tax Return Standard



Eisner Advisory Group LLC
www.eisneramper.com

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The nature of our engagement requires us to exercise our professional judgment with respect to various tax, accounting and related issues and to comply with professional standards. We will adopt in the tax returns whatever position the Clients request, so long as it is consistent with our professional standards, ethics and the laws of the applicable taxing jurisdictions. If we do not have a reasonable belief that a position on the Clients' tax return has "substantial authority" to be sustained on its merits (or "more likely than not" in the case of a "tax shelter" or a "reportable transaction"), we will not be able to complete the preparation of the Clients' returns unless the Clients' representatives agree to adequately disclose the position on the return and there is a reasonable basis for the position. The Clients acknowledges and agrees that, in the event the Clients (i) ask us to take an unsupported tax position or (ii) take a tax position and refuses to make any required disclosures, we may withdraw from the engagement without completing or delivering the tax returns.

We will perform the tax services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

VI. Conflict of Interest

We have performed an internal search for any potential client conflicts based upon the names of the following parties you have provided:

- *See Schedule A*

Prior to 2018, Raiche Ende Malter Co. LLP ("REM") filed certain tax returns and tax extensions for the following individuals and entities identified on Schedule A (such individuals and entities, the "Former REM Clients"):

- Ho Wan Kwok
- Genever Holdings Corporation
- Golden Spring (New York) Ltd
- Qiang Guo
- Chunguang Han
- Rui Ma
- Yong Yu
- Zhiwei Zhang

On July 16, 2022, EA Group acquired certain assets of REM ("Transaction"), but excluding REM's responsibilities or liabilities to any prior clients. The then-current REM employees joined EA Group. EA Group did not acquire any assets or liabilities related to these pre-bankruptcy services to the Former REM Clients. The employees of REM who were primarily responsible for providing services to the Former REM Clients are not (and have never been) employed by EA Group, although some current employees of EA Group provided, while employed by REM, limited tax services to the Former REM Clients prior to 2018.



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On or about December 6, 2022, REM received a Subpoena for Rule 2004 Examination in connection with debtor Ho Wan Kwok for testimony and production of documents ("Subpoena"). For the avoidance of doubt, the Subpoena does not relate to any EA Group services, and instead relates solely to work performed by REM prior to the Transaction.

EA Group has disclosed the above connections to the Clients, and the Clients have determined to proceed with the engagement of EA Group to perform the services hereunder.

EA Group agrees to institute standard policies and procedures to (i) preclude the EA Group professional staff assigned to this engagement from accessing REM's response and productions in response to the Subpoena as well as any other files of REM related to the Former REM Clients; and (ii) limit access to EA Group documents collected or prepared for purposes of this engagement to those EA Group persons assigned to perform professional and administrative services hereunder. For the avoidance of doubt, none of the EA Group personnel assigned to this engagement has had any involvement with REM's prior representation of the Former REM Clients.

For the avoidance of doubt, the Clients reserve all rights, and do not waive any rights, with respect to the engagement of REM by Ho Wan Kwok or any of his affiliates, associates, or family members.

VII. Termination of Engagement

EA Group's engagement ends upon the earlier of (i) delivery of the final work product for which EA Group has been engaged, (ii) where applicable, filing of the final work product for which EA Group has been engaged, or (iii) in the event no final work product is delivered or filed, the date on which the last invoice for the services was issued, not including any subsequent account payable reminder, revised bill, or other communications concerning completed services. Clients has the right to terminate EA Group's services at any time, and EA Group has the right to resign at any time, subject in either case to payment for all charges incurred to the date of termination or resignation. In the event Clients or EA Group exercise the right to terminate EA Group's services, such termination shall be in writing and shall be effective upon delivery by mail, overnight mail or email transmission. Each of the termination events in this paragraph shall each be referred to as an "Engagement Termination Event."

* * *



Eisner Advisory Group LLC
www.eisneramper.com

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Please indicate acceptance of the above terms and attached Eisner Advisory Group LLC Standard Terms and Conditions of Engagement by signing and returning this letter by mail, facsimile, pdf/email or DocuSign.

This engagement letter may be executed in counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument. Delivery of an executed counterpart's signature page of this engagement letter by facsimile, email in portable document format (.pdf), or by any other electronic means (including DocuSign) has the same effect as delivery of an executed original of this engagement letter.

Very truly yours,

Eisner Advisory Group LLC

By: Anthony Calascibetta
Anthony Calascibetta, Partner

Accepted:

This letter and the attached Eisner Advisory Group LLC Standard Terms and Conditions of Engagement correctly set forth the understanding of (i) the Trustee, in his capacity as trustee of the Chapter 11 Estate of Ho Wan Kwok, (ii) Genever Holdings LLC and (iii) Genever Holdings Corporation.

By: Luc Despina, as trustee Trustee of Chapter 11 Estate of Ho Wan Kwok and Proxy for
Signature Title
Genever Holdings LLC

Luc A. Despina, as Trustee of the Chapter 11 Estate of Ho Wan Kwok October 23, 2023
Print Name Date

By: Claire Abrehart Director of Genever Holdings Corporation
Signature Title

Claire Abrehart October 23, 2023
Print Name Date

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EISNER ADVISORY GROUP LLC
STANDARD TERMS AND CONDITIONS OF ENGAGEMENT

Client: (i) Trustee, in his capacity as trustee for Chapter 11 Estate of Ho Wan Kwok, (ii) Genever Holdings LLC and (iii) Genever Holdings Corporation (collectively, (i), (ii), and (iii), the "Clients")

Engagement Letter Date: October 19, 2023 (together with these Standard Terms and Conditions of Engagement, the "Engagement Letter")

1. **Alternative Practice Structure:** Eisner Advisory Group LLC ("EA Group") and EisnerAmper LLP practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm and EA Group is not a licensed CPA firm. EA Group has a contractual arrangement with EisnerAmper LLP, whereby EA Group provides EisnerAmper LLP with professional and support personnel and other support services to allow EisnerAmper LLP to perform its professional services. From time to time, EA Group may consult with EisnerAmper LLP in the provision of services pursuant to this Engagement Letter. Client hereby consents to EA Group sharing confidential client information with EisnerAmper LLP in support of the services to be provided by EA Group.

2. **Client Information and Confidentiality:**
 - a. As part of an alternative practice structure, EA Group agrees to comply with the AICPA Code of Professional Conduct and applicable federal, state and local rules with respect to the confidentiality of client information. EA Group will not disclose confidential client information without Client³ consent, except that EA Group shall be permitted to disclose confidential client information (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process provided that EA Group shall provide Client with reasonable advance notice of any such disclosure if legally permissible. EA Group utilizes appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.
 - b. In the event EA Group uses third-party service providers to assist in providing professional services, EA Group may share confidential client information with those service providers. EA Group requires that such third-party service providers utilize appropriate safeguards and procedures to protect confidential client information. Client hereby consents to disclosure of its confidential client information to third-party service providers for the purpose of the third-party service provider assisting with the services provided pursuant to this Engagement Letter.

³ For purposes of these Standard Terms and Conditions of Engagement, the term "Client" shall mean the entity or individual identified in the Engagement Letter above which engaged Eisner Advisory Group LLC for the services subject to the attached Engagement Letter, and shall include any subsidiary or related entity for which the services are provided.



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- c. EA Group may transmit or receive information or documents through electronic means, including through the firm's secure portal ("EA Group's Portal"). If Client will be using EA Group's Portal to transmit or receive information or documents, Client agrees that it shall at all times comply with the terms of use of EA Group's Portal and shall only permit authorized users to access or transmit information or documents through the portal. In the event that Client creates one or more user accounts to access information or documents transmitted through EA Group's Portal, Client shall notify EA Group to disable any user account for which an individual(s) is no longer authorized to access Client information transmitted through EA Group's Portal. Client is solely responsible for maintaining their books and records and should not rely on EA Group as their record-keeper or repository for any final work product for which EA Group has been engaged. Client agrees to retrieve final work product from EA Group's Portal within a reasonable period of time after the conclusion of the engagement.
- d. If Clients' technology, including but not limited to collaboration sites, file transfer servers and requested remote access protocols including VPN, is utilized for the Services ("Client Technology"), EA Group shall have no responsibility for the confidentiality, security, integrity, or availability of documents, applications and information stored, transmitted, modified or accessed via Client Technology. EA Group shall have no liability to Client or to any third party for any expenses, costs, losses, inoperability or damages incurred as a result of the use of Client Technology ("Technology Losses"), and Client shall defend, indemnify, and hold harmless EA Group for any Technology Losses incurred in connection with EA Group's use of Client Technology. EA Group shall not have any administrative rights or auditing capability with respect to Client Technology, and shall not utilize Client Technology or have the right to access Client Technology for any purpose other than to provide the Services. EA Group reserves the right to decline to use Client Technology in its sole discretion.
- e. EA Group is committed to protecting the confidential and personal information entrusted to it and to ensuring that its vendors comply with applicable privacy laws. By entering into this Engagement Letter, you consent to the terms and conditions of EA Group's privacy law notices and contract terms located at <https://www.eisneramper.com/privacy-law-resource-center>.
- f. EA Group may use Client information provided in connection with the services set forth in this Engagement Letter ("Client Data") for the purpose of aggregating Client Data with similar data from other EA Group clients and with similar data purchased from industry sources (collectively, the "Aggregated Data") for the purpose of analyzing, summarizing and standardizing the aggregated data for benchmarking (the "Benchmarking"). All Client Data and Aggregated Data shall be maintained by EA Group on a secure database. EA Group shall keep and maintain as confidential Client Data and shall not disclose or provide access to Client Data except as set forth herein or as otherwise agreed by the parties in writing, except that EA Group may disclose Aggregated Data, masked to remove identification of any client, to third-parties, which in EA Group's sole discretion have an interest in the Aggregated Data for business purposes. Any and all Aggregated Data, including Client Data, shall be sufficiently aggregated and masked so that no recipient of Aggregated Data will be able to access or identify individual data points of any specific client.



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3. **Work Papers:** All work papers prepared in conjunction with this engagement are confidential and are the property of EA Group. Work papers and Client documents and information will be retained in accordance with EA Group's document retention policies.
4. **EA Group Foreign Employees and Subsidiaries:** EA Group may assign employees or employees of EA Group's subsidiaries and affiliates located outside the United States to work on Clients' engagement, and to provide operational support services to EA Group. Client hereby consents to EA Group assigning employees and affiliated entities located outside the United States to this engagement, and to EA Group transmitting Client information to such employees and affiliated entities as needed to perform the services for Client and to perform operational services.
5. **No Third-Party Beneficiary:** The engagement is being undertaken solely for Clients' benefit and the parties do not intend to benefit or provide contractual, equitable or other rights to any other person or entity.
6. **Out-of-Scope Services:** Any services outside the services set forth in this Engagement Letter will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific Engagement Letter for that service. In the event an Engagement Letter for the out-of-scope services is not issued, each such out-of-scope service shall be a separate and new engagement performed pursuant to these Standard Terms and Conditions of Engagement and billed at our standard hourly rates.
7. **Limitations of Liability and Indemnification:**
 - a. **Limitation of Liability:** EA Group's maximum liability for damages relating to the services provided pursuant to this Engagement Letter, whether the liability is based upon EA Group's negligence or otherwise, shall be limited to the fees paid for the service or work product giving rise to liability, provided that such limitation shall not apply where damages are judicially determined to have been caused by EA Group's gross negligence or willful misconduct.
 - b. **Special Damages:** In no event shall EA Group or its personnel be liable to Client for any consequential, incidental, indirect, exemplary, punitive or special damages in connection with claims arising out of or related to this Engagement Letter or the services described herein, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
 - c. **Indemnification:** The services, work product, deliverables, advice and/or recommendations provided under this Engagement Letter are for the use and benefit of Client only. Client shall indemnify and hold harmless EA Group for any time expended, expenses (including reasonable legal fees and costs), costs and/or losses incurred in connection with any lawsuit or other legal or regulatory action or proceeding brought by a third party (including Clients' affiliates, members and/or partners) involving or relating to the services under this letter, whether or not such costs and/or losses are due to the negligence of EA Group, provided that such indemnification shall not apply where such expenses or losses are judicially determined to have been caused by EA Group's gross negligence or willful misconduct.



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- d. **Client Representations:** Because of the importance of Client's representations to the services, Client agrees to release and indemnify EA Group and its personnel from and against any liability and costs relating to EA Group's services under this Engagement letter attributable to any misrepresentations by Client.
8. **Reimbursement of Expenses Related to Compliance with Subpoenas:** In the event that EA Group or EisnerAmper LLP receive a subpoena or other legal process in an action or proceeding in which neither EA Group nor EisnerAmper LLP are a party that seeks testimony, documents or information related to the services provided pursuant to this Engagement Letter, Client shall reimburse EA Group for all costs and expenses (including reasonable legal fees and costs) associated with providing such testimony, documents or information, including any time expended at EA Group's then standard rates.
9. **Employment of EA Group Staff:** In the event Client hires a member of EA Group's professional staff, Client shall pay a fee equal to the annual compensation being paid to the individual by EA Group. Such fee is payable when the employee accepts the position.
10. **Statute of Limitations:** Any legal action or proceeding asserting a claim against EA Group arising out of or relating to this Engagement Letter or the services provided under this Engagement Letter shall be asserted within one (1) year from the Engagement Termination Event, as defined in the Engagement Letter.
11. **Jurisdiction, Choice of Law and Jury Waiver:**
- a. **New York Law and Jurisdiction:** The terms of this Engagement Letter and all related matters, including any dispute or claim that may arise between us related to the services provided hereunder, shall be governed by the laws of the State of New York without giving effect to choice of law principles and any legal action or proceeding related to this Engagement Letter or the services performed or to be performed pursuant hereto shall be brought in the Bankruptcy Court.
- b. **Jury Waiver:** EA Group and Client, to the extent permitted by law, each knowingly, voluntarily and intentionally waive the right to a trial by jury in any action arising out of or relating to this Engagement Letter or the services to be performed by EA Group pursuant hereto. This waiver applies to any legal action or proceeding whether sounding in contract, tort, negligence or otherwise.
12. **Miscellaneous:**
- a. The Engagement Letter and these Standard Terms and Conditions of Engagement shall not be amended, unless in writing and signed by authorized representatives of all parties.
- b. The Engagement Letter and these Standard Terms and Conditions of Engagement contain the full and complete understanding of EA Group and Client with respect to the subject matter and services described in the Engagement Letter and supersede all prior representations, agreements, contracts, and understandings concerning such subject matter and services, whether they be oral or written, including but not limited to any prior non-disclosure agreements.



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- c. The signatories to the Engagement Letter represent and warrant that such person is lawfully authorized and empowered to execute the Engagement Letter on behalf of the party on whose behalf such person is signing, and that upon execution, the Engagement Letter will be binding upon such party, without any further approval, ratification, or other action.
 - d. Any provision of this Engagement Letter and these Standard Terms and Conditions of Engagement which is prohibited or unenforceable in any jurisdiction shall be so only as to such jurisdiction and only to the extent of such prohibition or unenforceability, but all the remaining provisions of this Engagement Letter shall remain valid and enforceable.
13. **Allinial Global and EisnerAmper Global Ltd:** EA Group is a member firm of EisnerAmper Global Ltd., a network of legally independent firms. EA Group is also a member firm of Allinial Global, an association of legally independent accounting and consulting firms. EisnerAmper Global Ltd., Allinial Global, and their respective member firms and correspondent firms are not responsible for and do not accept liability for the work or advice which EA Group provides to its clients and do not owe any duty in relation to the work or advice which EA Group provides.



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Estate of Ho Wan Kwok
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Schedule A

20 LARGEST UNSECURED CREDITORS

- *PACIFIC ALLIANCE ASIA OPPORTUNITY*
- *GOLDEN SPRING NEW YORK*
- *RUI MA*
- *CHENG JIAN WU JIAN SHE*
- *NING YE*
- *GUO BAOSHENG*
- *YAN LAN & WU ZHENG*
- *HONG QI QU*
- *NAN TONG SI JIAN*
- *JIAN GONG*
- *YAN ZHAO*
- *YUA HUA ZHUANG SHI*
- *LIEHONG ZHUANG/XIAO YAN ZHU*
- *WEICAN MENG/BOXUN INC.*
- *SAMUEL NUNBERG*
- *LAMP CAPITAL LLC*
- *JUN CHEN AKA JONATHAN HO*
- *YUE HUA ZHU SHI*
- *XIONG XIAN WEI YE*
- *HUIZEN WANG*

*DEBTOR, FAMILY MEMBERS, AND CERTAIN
RELATED ENTITIES*

- *HO WAN KWOK (A.K.A MILES GWOK,
MILES GUO AND WENGUI GUO)*
- *HING CH NGOK/YUE QINGZHI*
- *QIANG GUO (A.K.A. MILESON GUO)*
- *MEI GUO/MEI GUI*
- *HK INTERNATIONAL FUNDS
INVESTMENTS (USA) LIMITED, LLC*
- *BRAVO LUCK LIMITED*
- *GENEVER HOLDINGS CORPORATION*
- *GENEVER HOLDINGS LLC*





Eisner Advisory Group LLC

111 Wood Avenue South
Iselin, NJ 08830-2700
T 732.243.7000
F 732.951.7400
www.eisneramper.com

BANKRUPTCY JUDGE AND U.S. TRUSTEE PERSONNEL

- HONORABLE JULIE A. MANNING
- WILLIAM HARRINGTON
- KIM L. MCCABE
- HOLLEY CLAIBORN
- JOSEPH H. FLAMINI
- ERIN HOGAN
- STEVEN MACKKEY
- FRANK MARINO
- JENNIFER J. MOREY
- NICOLE NEELY
- SHARON WARNER
- JOHN GERVAIS

OTHER INTERESTED PARTIES

- 1332156 B.C. LTD
- 17 MILES, LLC
- 7 NOD HILL LLC,
- 7 STAR EAST NY LLC
- AAGV LIMITED
- AARON A. MITCHELL
- ABRAMS FENSTERMAN, LLP
- ACA CAPITAL GROUP LIMITED
- ACA INVESTMENT FUND
- ACA INVESTMENT MANAGEMENT LTD.
- ACASS CANADA LTD.
- ACE DECADE HOLDINGS LIMITED
- ADAM CHEN NI
- AFFILIATED ADJUSTMENT GROUP, LTD.
- AI GROUP HOLDINGS INC.,
- AIG PROPERTY CASUALTY COMPANY
- AKERMAN LLP
- ALEX HADJICHARALAMBOUS
- ALFA GLOBAL VENTURES LIMITED
- ALFONSO GLOBAL LIMITED
- ALLIED CAPITAL GLOBAL LIMITED
- ALPINE FIDUCIARIES SA
- AMAZON WEB SERVICES LLC
- AMAZON.COM INC.
- AN HONG
- ANA C. IZQUIEDO-HENN
- ANDREW SULNER/FORENSIC DOCUMENT EXAMINATIONS, LLC
- ANN MARIE LEE
- ANTHONY DIBATTISTA
- ANTON DEVELOPMENT LIMITED
- APPLE INC.
- APSLEY YACHTS LIMITED
- ARETHUSA FORSYTH
- ARI CASPER
- ASSETS SINO LIMITED
- AUSPICIOUS COAST LIMITED
- AXOS BANK
- AXOS FINANCIAL, INC.
- BAIQIAO TANG A/K/A TANG BAIQIAO
- BAKER HOSTETLER LLP
- BANK OF AMERICA

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- BANK OF CHINA – NEW YORK BRANCH AND/OR BANK OF CHINA LIMITED
- BANK OF MONTREAL
- BARCLAYS BANK PLC
- BEIJING BI HAI GE LIN YUAN LIN LU HUA, LTD.
- BEIJING CHENG JIAN WU JIAN SHE GROUP, LTD.
- BEIJING FU LE HONG MA JIAN ZHU ZHUANG SHI GONG CHENG, LTD.
- BEIJING PANGU INVESTMENT CO.
- BEIJING ZENITH HOLDINGS CO.
- BEIJING ZHONG XIAN WEI YE STAINLESS DECORATION CENTER
- BENTO TECHNOLOGIES, INC.
- BERKELEY ROWE
- BERNARDO ENRIQUEZ
- BINGNAN CUI
- BINGSHANG JIAO
- BLUE CAPITAL
- BNY MELLON, N.A.
- BOHONNON LAW FIRM
- BOIES SCHILLER
- BONNIE C. MANGAN
- BOOMING SAIL NEW YORK LLC
- BOXUN INC.
- BRANCH
- BRAVO LUCK LIMITED
- BRENT PETRO INC.
- BRIAN HOFMEISTER
- BROWN HARRIS STEVENS
- BROWN RUDNICK, LLP
- BSA STRATEGIC FUND I
- BURNETTE SHUTT AND MCDANIEL PA
- CAHILL GORDON & REINDEL LLP
- CAIYAN LING
- CANADIAN IMPERIAL BANK OF COMMERCE
- CAPITAL ONE BANK
- CAPITAL ONE, NA
- CHAO KANG SUN
- CHAO-CHIH CHIU
- CHARLES SCHWAB
- CHARMOY & CHARMOY LLC
- CHASE BANK
- CHEN XIN XIN
- CHENGLONG WANG
- CHENXI WANG
- CHI WAI KWOK
- CHIESA SHAHINIAN & GIANTOMASI PC
- CHINA GOLDEN SPRING GROUP (HONG KONG) LIMITED
- CHONG SHEN RAPHANELLA
- CHRIS LEE
- CHRISTINE CHEN
- CHRISTODOULOS G. VASSILIADES & CO. LLC
- CHUAN LING YANG
- CHUANG XIN LTD.
- CHUI KUK WU
- CHUNFENG XIA
- CHUNHUI SONG
- CI CHEN
- CIBC INC. (D/B/A CIBC)
- CINDY ZHANG
- CITIBANK
- CITIZENS FINANCIAL GROUP, INC.
- CLARK HILL PLC
- CLAYMAN & ROSENBERG LLP
- CLAYMAN ROSENBERG KIRSHNER & LINDER LLP
- COHN BIRNBAUM & SHEA P.C.
- COLDWELL BANKER
- COMERICA INCORPORATED (D/B/A COMERICA BANK)
- COMPASS, INC.
- COUNSEL PRESS INC.
- CRANE ADVISORY GROUP LLC
- CREATIVE APEX INVESTMENTS LIMITED
- CRYSTAL BREEZE INVESTMENTS LIMITED
- CUI ZHU LI
- DANIEL PODHASKIE
- DANIEL S. ALTER
- DANYU LIN



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- DAVID FALLON
- DAWN STATE LIMITED
- DBS BANK LTD.
- DEFENG CAO
- DELTEC BANK & TRUST LIMITED
- DENG LI
- DIME COMMUNITY BANK
- DING G. WANG A/K/A DINGGANG WANG
- DING QIANG SHEN
- DONGNA FANG
- DU JIAN YI
- DWF LLP
- EAST WEST BANCORP, INC.
- EAST WEST BANK
- EASTERN PROFIT CORPORATION LIMITED
- EDMISTON AND COMPANY LIMITED
- EDUARDO EURNEKIAN
- EHSAN MASUD
- ELITE WELL GLOBAL LIMITED
- ELLIOTT KWOK LEVINE & JAROSLAW LLP
- EMILE P DE NEREE
- EMPIRE GROWTH HOLDINGS
- ENGINEERING OPERATIONS AND CERTIFICATION SERVICES, LLC
- EPIQ CORPORATE RESTRUCTURING, LLC
- ERIC GOLDSMITH MD, LLC
- ERNST & YOUNG LLP
- FAN BINGBING
- FAN JING
- FEIFEI MA
- FENG PENG RELLOS
- FENG ZHU
- FENGGUO LI
- FIONA YU
- FIRST ABU DHABI BANK
- FIRST REPUBLIC BANK
- FIRSTBANK PUERTO RICO
- FORBES HARE
- FREEDOM MEDIA VENTURES LTD
- FUNGWAN TRADING INC.
- FUNING ZHANG
- G CLUB OPERATIONS LLC
- G CLUB US OPERATIONS INC.
- G CLUB US OPERATIONS LLC
- G FASHION LLC
- G FASHION US OPERATIONS INC.
- G LIVE, LLC
- G NEWS LLC,
- G TRANSLATORS PTY LTD
- GANFER SHORE LEEDS & ZAUDERER
- GAO BINGCHEN
- GBROADCAST, LLC
- G-CLUB
- G-CLUB INVESTMENTS LIMITED
- G-EDU INC.
- GEORGE L. SU
- GETTR USA
- GFASHION MEDIA GROUP INC.
- GFNY, INC
- GINNEL ASSOCIATES, INC. (D/B/A GINNEL REAL ESTATE)
- GLENN MELLOR
- GLOBALIST INTERNATIONAL LIMITED
- GMUSIC,
- GNEWS LLC,
- GNEWS MEDIA GROUP INC.,
- GOLDFARB & HUCK ROTH RIOJAS, PLLC
- GORDON & REES SCULLY MANSUKHANI LLP
- GPOSTS LLC
- GREEN & SKLARZ LLC
- GREENBERG TRAUIG, LLP
- GREENWICH LAND LLC
- GS SECURITY SOLUTIONS, INC.
- G-TRANSLATORS PTY LTD
- GTV MEDIA GROUP, INC.,
- GUI LIN GAO
- GUO LIJIE
- GUO MEDIA
- GUO WENOUN
- GUO WENPING
- GUOFENG WAN



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- GUY PETRILLO
- GWGOPNZ LIMITED
- HAI YAO
- HAIHONG WANG
- HAILING SHENG
- HAMILTON CAPITAL HOLDINGS INC
- HAMILTON M&A FUND SP
- HAMILTON OPPORTUNITY FUND SPC
- HAN CHUNGUANG
- HANQIANG LIN
- HAO HAIDONG
- HAO LI
- HAO ZHANG
- HAoyu WANG
- HARCUS PARKER LTD.
- HARNEY WESTWOOD AND RIEGELS LP
- HCHK PROPERTY MANAGEMENT, INC.
- HCHK TECHNOLOGIES, INC.
- HCHK TECHNOLOGIES, LLC
- HE BEI YUE HUA ZHUANG SHI GONG CHENG LTD.
- HEAD WIN GROUP LIMITED
- HELEN MANIS
- HENAN YUDA
- HERBERT SMITH FREEHILLS NEW YORK LLP
- HERO GRAND LIMITED
- HHS CAPITAL INC.
- HIBERNIA NATIONAL BANK
- HIDETOSHI FUJIWARA
- HIMALAYA EMBASSY
- HIMALAYA EXCHANGE
- HIMALAYA FEDERAL RESERVE
- HIMALAYA INTERNATIONAL CLEARING LTD.
- HIMALAYA INTERNATIONAL FINANCIAL GROUP LTD
- HIMALAYA INTERNATIONAL PAYMENTS LTD.
- HIMALAYA INTERNATIONAL RESERVES LTD.
- HIMALAYA INVESTMENT LLC
- HIMALAYA NEW WORLD INC.
- HIMALAYA SUPERVISORY ORGANIZATION
- HIMALAYA VENTURES LLC
- HING CH NGOK
- HIU LAAM HAAM
- HIU SING CHAN
- HODGSON RUSS
- HOLY CITY HONG KONG VENTURES, LTD.
- HONG KONG INTERNATIONAL FUNDS INVESTMENTS LIMITED
- HONG QI QU JIAN SHE GROUP, LTD.
- HONG QIU
- HONG ZENG
- HONGWEI FU
- HONGXIA XU
- HONGXIN ASH
- HSBC
- HSBC BANK USA,
- HUA AN XIE
- HUANG YAO
- HUDSON DIAMOND HOLDING INC.
- HUDSON DIAMOND HOLDING LLC
- HUDSON DIAMOND LLC
- HUDSON DIAMOND NY LLC
- HUI JIN
- HUI JIN
- HUK TRADING INC.
- INFINITE INCREASE LIMITED
- INFINITUM DEVELOPMENTS LIMITED
- INFINITY TREASURY MANAGEMENT INC.
- INSIGHT CAPITAL
- INSIGHT PHOENIX FUND
- INVESTORS BANK
- ISRAEL DISCOUNT BANK OF NEW YORK
- IVEY, BARNUM & O'MARA LLC
- JACK S. LIPSON
- JAMES PIZZARUSO
- JANOVER LLC
- JAPAN HIMALAYA LEAGUE, INC.
- JASON MILLER
- JENNER & BLOCK LLP



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- JENNIFER FANGFANG DING
- JENNIFER MERCURIO
- JENNY LI
- JESSE BROWN
- JESSICA MASTROGIOVANNI
- JIA LI WANG
- JIA YANG
- JIA YANG LI
- JIAHUI LIU
- JIAMEI LU
- JIAMING LIU
- JIAN FAN
- JIAN HUA ZHANG
- JIAN ZHONG HU
- JIANG SU PROVINCE JIAN GONG GROUP LTD BEIJING BRANCH
- JIANG YUNFU BE
- JIANHU YI
- JIANHUA ZHENG
- JIANMIN HE
- JIANGSHENGXIE AND JIEFU ZHENG
- JINFENG WU
- JING GENG
- JING WU
- JINLAN YAN
- JIRONG ZHANG
- JOHN S LAU
- JONATHAN YOUNG
- JOSHUA I. SHERMAN
- JOYORD SPORTSWEAR LIMITED
- JPMORGAN CHASE BANK, N.A.
- JUMBO CENTURY LIMITED
- JUN CHEN
- JUN LIU
- JUN QIAO
- JUN YUN ZHANG
- JUNE SHI
- KAEN LIU
- KAIXIN HONG
- KAN CHAN
- KARIN MAISTRELLO,
- KATHLEEN SLOANE
- KERCSMAR FELTUS & COLLINS PLLC
- KEYI ZIKLIE
- KIM THONG LEE
- KUI CHENG
- KYLE BASS
- LALIVE SA
- LAN GU
- LAN LIN
- LAO JIANG
- LAW FIRM OF CALLARI PARTNERS, LLC
- LAW OFFICE OF RICHARD E. SIGNORELLI
- LAWALL & MITCHELL, LLC
- LAZARE POTTER GIACOVAS & MOYLE
- LEADING SHINE LIMITED
- LEADING SHINE NY LTD
- LEE CHU
- LEE VARTAN
- LEONARD SCUDDER
- LEXINGTON PROPERTY AND STAFFING INC.
- LI LIU
- LI LONG
- LI TANG
- LI ZHANG
- LIANG LIU
- LIANYING SU
- LIBERTY JET MANAGEMENT
- LIEHONG ZHUANG
- LIHONG "SARA" WEI LAFRENZ
- LIHONG WEI LAFRENZ (AKA SARA WEI)
- LIMARIE REYES
- LIN DANG
- LIN XIN
- LINDA HE CHEUNG
- LINWAN "IRENE" FENG
- LIU DONGFANG
- LOGAN CHENG (F/K/A SHUIYAN CHENG)
- LONG GATE LIMITED
- M&T BANK
- MA XINGCHAO
- MACARON LIMITED
- MACDONALD



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- MANUFACTURERS AND TRADERS TRUST COMPANY (D/B/A M & T BANK)
- MAR-A-LAGO
- MARCUM LLP
- MARTHA JEFFERY
- MARY DOWDLE (A/K/A MUFFIN DOWDLE)
- MARY JIANG
- MAUNAKAI CAPITAL
- MAX FEI
- MAX KRASNER
- MAYWIND TRADING LLC
- MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP
- MEDICAL SUPPLY SYSTEM INTERNATIONAL LLC
- MEDICI BANK INTERNATIONAL LLC
- MEI KUEN KWOK
- MEIEN KIKUCHI
- MEISTER SEELIG & FEIN PLLC
- MELISSA FRANCIS
- MELISSA MENDEZ
- MENGYAO HE
- MERCANTILE BANK INTERNATIONAL CORP.
- MERCANTILE GLOBAL HOLDINGS, INC.
- METROPOLITAN COMMERCIAL BANK AND/OR METROPOLITAN BANK HOLDING CORP.
- MIHO NISHIMURA
- MILES GUO
- MILES GWOK
- MIMAI NZ LIMITED
- MIN YANG
- MING WU
- MINGHUA ZHANG
- MINGRUI ZHAO
- MOA-FU
- MORGAN STANLEY
- MORITT HOCK & HAMROFF
- MORVILLO ABRAMOWITZ GRAND IASON & ANELLO PC
- MURTHA CULLINA LLP
- NADEEM AKBAR
- NATIONAL AUSTRALIA BANK LIMITED
- NEW DYNAMIC DEVELOPMENT LIMITED
- NEW FEDERAL STATE OF CHINA
- NEW TREASURE LLC
- NEW YORK MOS HIMALAYA LLC
- NEXT TYCOON INVESTMENTS LIMITED
- NICHOLAS F. SAVIO
- NING LI
- NING ZHAO
- NOBLE FAME GLOBAL LIMITED
- NODAL PARTNERS, LLC
- NOVELTY HILL LTD.
- NRT NEW ENGLAND LLC (D/B/A COLDWELL BANKER RESIDENTIAL BROKERAGE)
- NUOXI LIU
- NYC DEPT OF FINANCE
- O'MELVENY & MYERS LLP
- O'NEAL WEBSTER
- OASIS TECH LTD
- OGIER
- OLINA CLEMENS
- OPEN BANK
- O'SULLIVAN MCCORMACK JENSEN & BLISS PC
- PACIFIC ALLIANCE ASIA OPPORTUNITY FUND L.P.
- PACIFIC ALLIANCE ASIA OPPORTUNITY FUND L.P.
- PALLAS PARTNER LLP
- PAUL WEISS
- PEILUN HU
- PENGCHENG ZHANG
- PETRILLO KLEIN & BOXER LLP
- PHILLIPS NIZER LLP
- PHOENIX CREW IC LIMITED
- PILLSBURY WINTHROP SHAW PITTMAN LLP
- PIXSHOW FILM INC.
- PRIME TRUST LLC



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- PULLMAN & COMLEY, LLC
- QIANG CHENG
- QIANG FU
- QIN YU
- QING "SERENA" CAI
- QINGTIAN YUAN
- QIONG BIN FU
- QIONGGUI YAN
- QIQHUA FAN
- QIU YU
- QIURIA LI
- QU GUOJIAO
- QUIJU JIA
- RAICH ENDE MALTER CO. LLP (AKA RAICH ENDE MALTER & COMPANY)
- RANDAZZA LEGAL GROUP, PLLC
- RBB BANCORP AND/OR ROYAL BUSINESS BANK
- REDFIN CORPORATION
- RENFENG SHI
- ROBINSON & COLE LLP
- RONG HU
- RONG JIANG
- RONG ZHANG
- RONGLIANG STARKS
- ROSCALITAR2
- ROSS HEINEMEYER
- ROY D. SIMON
- RUIZHENG AN
- RULE OF LAW FOUNDATION III
- RULE OF LAW SOCIETY IV INC
- RUQUIN WANG
- RYAN CHENGRAN ZHANG
- SAIL VICTORY LIMITED
- SAMUEL DAN NUNBERG
- SANTANDER BANK, N. A.
- SARA WEI (A/K/A LIHONG WEI LAFRENZ)
- SARACA MEDIA GROUP, INC.,
- SAVIO LAW LLC
- SAXE DOERNBERGER & VITA, P.C.
- SCHULMAN BHATTACHARYA, LLC
- SCOTT BARNETT
- SEACOAST NATIONAL BANK
- SELAS MONTBRIAL AVOCATS
- SEVEN MISSION GROUP LLC
- SHANE D SHOOK
- SHAO HONG CHIU
- SHAOBING LI
- SHAPIRO ARATO BACH LLP
- SHENGJIE FU
- SHERRY-NETHERLAND, INC.
- SHI JIA ZHUANG ZHEN YUAN JIAN ZHU AN ZHUANG GONG CHENG LTD BEIJING FIRST
- SHIBIN ZHANG
- SHIN HSIN YU
- SHINY ACE INNOVATION CO LTD
- SHINY ACE LIMITED
- SHINY TIMES LTD.
- SHIPMAN AND GOODWIN
- SHIPMAN, SHAIKEN & SCHWEFEL, LLC
- SHIQI WANG
- SHIYUAN ZHANG
- SHIZHONG ZHANG
- SHUANG WANG
- SHUNJUN LI
- SIGNATURE BANK
- SILVERGATE BANK
- SIRIUS NETWORKING INC.
- SONGYI CHEN
- SOTHEBY'S INTERNATIONAL REALTY
- SOTHEBY'S INTERNATIONAL REALTY AFFILIATES LLC
- SPIRIT CHARTER INVESTMENT LIMITED
- SPOTIFY TECHNOLOGY S.A.
- SPOTIFY USA, INC.
- STANDARD CHARTERED BANK
- STARLING BANK LTD
- STEPHEN WONG
- STEVE BANNON,
- STEVENSON WONG
- STOKES LAWRENCE, PS
- STOKESBURY & FINGOLD, LLC
- STRATEGIC VISION LLC



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- TAIXIN FU
- TAKAHASHI HIROYUKI
- TALHA ZOB AIR
- TAO AN
- TAO ZHANG
- TAURUS FUND LLC
- TAURUS MANAGEMENT LLC
- TD BANK, N.A.
- TELI CHEN
- THE BANK OF PRINCETON
- THE CASPER FIRM
- THE FIRST BANK OF GREENWICH
- THE FRANCIS FIRM PLLC
- THE LAW OFFICES OF RAFAEL A. VARGAS
- THE SHERRY-NETHERLAND HOTEL
- THE SHERRY-NETHERLAND, INC.
- THOMAS RAGLAND
- THREE TREASURE LLC
- TIAN LIANG
- TINGYI WEI
- TM PRIMROSE LIMITED
- TONG LE INTERNATIIONAL TRADING CO., LTD.
- TROUTMAN PEPPER HAMILTON SANDERS LLP
- TROY LAW PLLC
- U.S. BANK NATIONAL ASSOCIATION
- U.S. LEGAL SUPPORT, INC.
- UBS AG
- UBS AG (LONDON BRANCH)
- UK HIMALAYA LTD.
- UNA MANYEE WILKINSON
- UNITED STATES OF AMERICA
- UNITEDLEX
- UPDIKE, KELLY & SPELLACY P.C.
- US HIMALAYA CAPITAL INC.
- US HIMALAYA LTD.
- V.X. CERDA & ASSOCIATES P.A.
- VERDOLINO & LOWEY
- VERITEXT
- VICTOR CERDA
- VOICE OF GUO MEDIA, INC.
- VX CERDA & ASSOCIATES
- WA&HF LLC
- WANCI JIAO
- WARD & BERRY, PLLC
- WARREN LAW GROUP
- WEI HONG XIE
- WEI SHE
- WEI ZHANG
- WEICAN ("WATSON") MENG
- WEIGUO SUN
- WEIWEI QIAN
- WEIXIANG GE
- WEIYI WANG
- WELL ORIGIN LTD.
- WEN LIN
- WENCONG WANG
- WENFENG HU
- WENG
- WENHUA GONG
- WHITECROFT SHORE LIMITED
- WHITMAN BREED ABBOTT & MORGAN LLC
- WILLIAM BRADLEY WENDEL
- WILLIAM GERTZ
- WILLIAM JE (JE KIN MING)
- WILLIAMS & CONNOLLY
- WILSON ELSEER MOSKOWITZ EDELMAN & DICKER LLP
- WOLF HALDENSTEIN ADLER FREEMAN & HERZ LL
- WORLD CENTURY LIMITED,
- WORLDWIDE OPPORTUNITY HOLDINGS LIMITED
- WU ZHENG
- XIA CHUNFENG
- XIANHONG ZHANG
- XIAO HUANG
- XIAO RUI WANG
- XIAO YAN ZHU
- XIAODAN WANG
- XIAOLAN ZHAO
- XIAOLI MA

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- XIAOLI XU
- XIAOMEI ZHAO
- XIAOMING LIU
- XIAOXIAO LIN
- XIAOYAN BA
- XILI ZHAI
- XIN LI
- XINGYU YAN
- XINHUI LIAO
- XINRONG LI
- XIQUI ("BOB") FU
- XIULING TANG
- XUEHAI LIU
- XUN DENG
- YA LI
- YACHTZOO SARL
- YAFAN CHANG
- YAN CHUN LIU
- YAN GAO
- YAN HUANG
- YAN LIU
- YANCHENG CHEN
- YANG HAI
- YANG JUN ZHENG
- YANG LAN
- YANG YANG
- YANKWITT LLP
- YANMING WANG
- YANPING WANG
- YANYUN REN
- YAZ QINGUA
- YELIANG XIA
- YI LI
- YI LIN
- YI WEN
- YI ZHAO
- YI ZHOU
- YIMING ZHANG
- YING LIU
- YONG CHUN LI
- YONG ZHANG
- YONGBING ZHANG
- YONGPING YAN
- YOSSI ALMANI
- YOUTUBE, LLC
- YU XIA LI
- YUAN ZHOU
- YUANLIN LIU
- YUE HUA ZHU SHI
- YUE ZHOU
- YUHONG PEI
- YUJIA WANG
- YUK MOEY MARY YAP
- YUKY YUN LIU
- YULIN YAO
- YUMEI HU
- YUNFA WANG
- YUNTENG LU
- YUNXIA WU
- YUXIANG CHEN & JIA YOU JT TEN
- YVETTE WANG
- ZEICHNER ELLMAN & KRAUSE LLP
- ZEISLER & ZEISLER, P.C.
- ZHANG WEI
- ZHENG RUI HE
- ZHENG WU (A/K/A BRUNO WA)
- ZHENGHUA SHEN
- ZHENGJUN DONG
- ZHENPENG LI
- ZHIXUAM LI
- ZHIZHE "FRANK" DONG
- ZHONGYI MA
- ZHOU BAOJIN
- ZHOU HAI YANG
- ZHUOER "JOE" WANG
- ZI YE
- ZIBA LIMITED
- ZIHAN LIU
- ZIKUN WANG



EXHIBIT C

Calascibetta Declaration

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF CONNECTICUT
BRIDGEPORT DIVISION**

-----X
:

In re: : Chapter 11

:

HO WAN KWOK, *et al.*, : Case No. 22-50073 (JAM)

:

Debtors.¹ : Jointly Administered

:

-----X

**DECLARATION OF ANTHONY R. CALASCIBETTA IN SUPPORT
OF APPLICATION OF CHAPTER 11 TRUSTEE, GENEVER
HOLDINGS CORPORATION, AND GENEVER HOLDINGS LLC
FOR AUTHORIZATION TO RETAIN AND EMPLOY EISNER ADVISORY
GROUP LLC AS TAX ADVISORS AS OF OCTOBER 23, 2023**

I, Anthony R. Calascibetta, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true to the best of my knowledge, information and belief:²

1. I am a Partner in Eisner Advisory Group LLC (the “EA Group”), which maintains offices at 111 Wood Avenue South, Iselin, New Jersey 08830-2700. I am familiar with the matters set forth herein and make this declaration in support of the application (the “Application”)³ of (i) Luc A. Despins, in his capacity as the trustee (the “Trustee”) of the Chapter 11 Estate of Ho Wan Kwok, (ii) Genever Holdings Corporation (“Genever (BVI)”), and (iii) Genever Holdings LLC (“Genever (US)”) for entry of an order pursuant to sections 327 and 330

¹ The Debtors in these chapter 11 cases are Ho Wan Kwok (also known as Guo Wengui, Miles Guo, and Miles Kwok, as well as numerous other aliases) (last four digits of tax identification number: 9595), Genever Holdings LLC (last four digits of tax identification number: 8202) and Genever Holdings Corporation. The mailing address for the Trustee, Genever Holdings LLC, Genever Holdings Corporation is Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 c/o Luc A. Despins, as Trustee for the Estate of Ho Wan Kwok (solely for purposes of notices and communications).

² Certain of the disclosures herein relate to matters within the knowledge of other professionals at EA Group and are based on information provided by them.

³ Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Application.

of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the employment and retention of EA Group as tax advisors to the Trustee, Genever (BVI), and Genever (US) (collectively, the “Applicants”), in accordance with the terms and conditions set forth in that certain engagement letter, dated as of October 23, 2023 (the “Engagement Letter”). A proposed form of order granting the relief requested in the Application (the “Proposed Order”) is annexed thereto as Exhibit A. The Engagement Letter is annexed to the Application as Exhibit B.

2. The facts set forth herein are personally known to me based upon my review of the relevant documents and other pertinent information and, if called as a witness, I could and would testify thereto.

3. The Applicants are seeking authority to retain EA Group as tax advisor in these chapter 11 cases. EA Group is one of the country’s premier accounting and consulting firms. EA Group is well-respected for providing financial advisory and tax services to hundreds of debtors-in possession, trustees, creditors and parties-in interest in chapter 11 and chapter 7 cases in multiple jurisdictions around the United States. The Applicants have selected EA Group because of EA Group’s expertise in tax preparation, particularly as it relates to tax preparation in bankruptcy cases, including by chapter 11 and chapter 7 trustees, as well as related matters.

4. In fact, EA Group has a wealth of experience with tax preparation in chapter 7 cases and chapter 11 cases in which a trustee has been appointed, which is highly relevant to EA Group’s proposed retention here. The EA Group team responsible for the proposed engagement by the Applicants would be spearheaded by Anthony Calascibetta and Daniel Gibson.⁴

- Mr. Calascibetta is a Partner in the Financial Advisory Services Group, with over 40 years of public accounting and consulting experience. As an industry expert, Mr. Calascibetta provides consulting on bankruptcy cases, litigation matters, financial and related advisory services to creditor committees and individual creditors, chapter 7 and chapter 11 trustees, debtors in possession and bankruptcy

⁴ Copies of Mr. Calascibetta’s and Mr. Gibson’s CV are attached hereto as Exhibit 1.

examiners. Of particular note, Mr. Calascibetta has also been appointed as a bankruptcy examiner, chapter 7 trustee, chapter 11 trustee, plan trustee, fiscal agent and as a future asbestos claims representative. He has also assisted trustees and their counsel in performing forensic and fraud investigations, Rule 2004 investigations, and has assisted in the development of plans of reorganization. Mr. Calascibetta's current hourly rate is \$675.

- Mr. Gibson is a Tax Partner, with nearly 40 years of experience in public accounting, the last 35 of those years with EA Group. Mr. Gibson works extensively with individuals and small to medium-sized businesses in a wide range of industries, providing accounting, tax and consulting services. His expertise also includes compliance and planning for individuals, corporations and partnerships. Mr. Gibson's current hourly rate is \$600.
5. EA Group has been retained by the Applicants to render the following services:
- EA Group will perform an analysis of the tax filing history of the Applicants and identify any prior and current unfiled tax returns.
 - Preparation of Federal and all State and Local tax returns, including obtaining extensions of time to file, if required, for Applicants for unfiled prior years and for the 2023 tax reporting period.
 - Preparation of required Federal, State and local tax returns, including obtaining extensions of time to file, if required, for the Applicants.
 - Analysis and required implementation of any tax regulations and accounting method changes.
 - Consultations and research related to specific issues and transactions, as requested by the Applicants or the Applicants' representatives.
 - Tax projections and planning, as requested by the Applicants or the Applicants' representatives.
 - Responding to notices and letters from tax authorities.
 - Analysis of claims filed by taxing authorities.
 - Representing the Applicants in connection with tax examinations, if necessary and requested by the Applicants or the Applicants' representatives.
 - Other tax related services, as requested by the Applicants.

6. EA Group researched its client database to determine whether it had any relationships with the following persons or entities (collectively, the “Interested Parties”): (a) the Debtors, family members and certain related entities; (b) the Debtors’ known creditors; (c) other interested parties; (d) the Debtors’ attorneys; (e) the United States Trustee; and (f) the United States Bankruptcy Judges for the District of Connecticut. The list of Interested Parties was provided by the Trustee and is annexed hereto as Schedule 1. As far as I have been able to ascertain through diligent inquiry, except as described below, neither EA Group nor any partner, associate, or employee of EA Group has any connection with the Interested Parties, nor does EA Group hold, or represent any entity having, an adverse interest in connection with these chapter 11 cases, except as follows.

7. On July 16, 2022, EA Group acquired certain assets of Raiche Ende Malter Co. LLP (“REM”) (the “Transaction”), but excluding REM’s responsibilities or liabilities to any prior clients. Prior to 2018, REM filed certain tax returns and tax extensions for 2015 and 2016 for the following individuals and entities: Ho Wan Kwok, Genever Holdings Corporation, Golden Spring (New York) Ltd, Qiang Guo, Chunguang Han, Rui Ma, Yong Yu and Zhiewi Zhang (“Former REM Clients”).

8. In the Transaction, EA Group did not acquire any assets or liabilities related to these pre-bankruptcy services to the Former REM Clients. The employees of REM who were primarily responsible for providing services to the Former REM Clients are not employed by EA Group, although some current employees of EA Group provided, while employed by REM, limited tax services to the Former REM Clients prior to 2018.

9. On or about December 6, 2022, REM received a Subpoena from the Trustee for Rule 2004 Examination in connection with debtor Ho Wan Kwok for testimony and production

of documents (“Subpoena”). For the avoidance of doubt, the Subpoena does not relate to any EA Group services, and instead relates solely to work performed by REM prior to the Transaction. EA Group has disclosed the above connections to the Applicants and the Applicants have determined to proceed with the engagement of EA Group to perform these services hereunder.

10. EA Group has agreed to institute standard policies and procedures to (i) preclude the EA Group professional staff assigned to this engagement from accessing REM’s response and productions in response to the Subpoena as well as any other files of REM related to the Former REM Clients; and (ii) limit access to EA Group documents collected or prepared for purposes of this engagement to those EA Group persons assigned to perform professional and administrative services hereunder. For the avoidance of doubt, none of the EA Group personnel assigned to this engagement have had any involvement with REM’s prior representation of the Former REM Clients.⁵

11. Some of the members or employees of EA Group may also hold publicly traded securities in one or more entities who are parties-in-interest in this case or may have relatives who are employed by these parties. EA Group does not believe that any of these connections with the Debtors’ creditors or other parties-in-interest is a disqualifying conflict which would prevent EA Group from representing the Applicants in these chapter 11 cases. If any new facts or relationships are discovered during the period of EA Group’s retention that required disclosure, EA Group acknowledges the need to promptly file a supplemental certification as required by Bankruptcy Rule 2014(a).

12. No agreement exists to share any compensation received by EA Group for its services with any other person or firm. No promises have been received by EA Group or by any

⁵ For the avoidance of doubt, the Applicants reserve all rights, and do not waive any rights, with respect to the engagement of REM by Ho Wan Kwok or any of his affiliates, associates, or family members.

member or associate thereof as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

13. No promises have been received by EA Group nor by any partner, counsel, or associate thereof as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

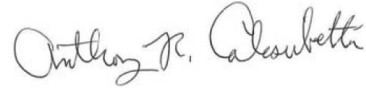
14. EA Group is willing to be retained by the Applicants as tax advisors, and will bill based upon its normal hourly rates, which currently range from:

Partners & Directors	\$495 - \$800/hr.
Managers	\$315 - \$490/hr.
Staff & Paraprofessionals	\$195 - \$300/hr.

These rates are subject to adjustment from time to time. EA Group will also bill for out-of-pocket expenses made on behalf of the Applicants, including photocopying, postage and package deliveries, court fees, transcripts, witness fees, service fees, travel expenses, and computer-aided research, in accordance with practices in this District. EA Group will make appropriate application to this Court for compensation and reimbursement of expenses as required by the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the District of Connecticut.

I DECLARE, under penalty of perjury under the laws of the United States of America,
that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed this 23rd day of October, 2023, Iselin, New Jersey.



Anthony R. Calascibetta
Partner, Eisner Advisory Group, LLC
111 Wood Avenue South
Iselin, New Jersey 08830-2700
Telephone: (732) 243-7389
Email: anthony.calascibetta@eisneramper.com

Schedule 1

SCHEDULE OF PARTIES IN INTEREST – IN RE KWOK

20 LARGEST UNSECURED CREDITORS

PACIFIC ALLIANCE ASIA OPPORTUNITY
GOLDEN SPRING NEW YORK
RUI MA
CHENG JIAN WU JIAN SHE
NING YE
GUO BAOSHENG
YAN LAN & WU ZHENG
HONG QI QU
NAN TONG SI JIAN
JIAN GONG
YAN ZHAO
YUA HUA ZHUANG SHI
LIEHONG ZHUANG/XIAO YAN ZHU
WEICAN MENG/BOXUN INC.
SAMUEL NUNBERG
LAMP CAPITAL LLC
JUN CHEN AKA JONATHAN HO
YUE HUA ZHU SHI
XIONG XIAN WEI YE
HUIZEN WANG

DEBTOR, FAMILY MEMBERS, AND CERTAIN RELATED ENTITIES

HO WAN KWOK (A.K.A MILES GWOK, MILES GUO AND WENGUI GUO)
HING CH NGOK/YUE QINGZHI
QIANG GUO (A.K.A. MILESON GUO)
MEI GUO/MEI GUI
HK INTERNATIONAL FUNDS INVESTMENTS (USA) LIMITED, LLC
BRAVO LUCK LIMITED
GENEVER HOLDINGS CORPORATION
GENEVER HOLDINGS LLC

BANKRUPTCY JUDGE AND U.S. TRUSTEE PERSONNEL

HONORABLE JULIE A. MANNING
WILLIAM HARRINGTON
KIM L. MCCABE
HOLLEY CLAIBORN
JOSEPH H. FLAMINI
ERIN HOGAN
STEVEN MACKAY
FRANK MARINO
JENNIFER J. MOREY
NICOLE NEELY
SHARON WARNER
JOHN GERVAIS

OTHER INTERESTED PARTIES

1332156 B.C. LTD
17 MILES, LLC
7 NOD HILL LLC,
7 STAR EAST NY LLC
AAGV LIMITED
AARON A. MITCHELL
ABRAMS FENSTERMAN, LLP
ACA CAPITAL GROUP LIMITED
ACA INVESTMENT FUND
ACA INVESTMENT MANAGEMENT LTD.
ACASS CANADA LTD.
ACE DECADE HOLDINGS LIMITED
ADAM CHEN NI
AFFILIATED ADJUSTMENT GROUP, LTD.
AI GROUP HOLDINGS INC.,
AIG PROPERTY CASUALTY COMPANY
AKERMAN LLP
ALEX HADJICHARALAMBOUS
ALFA GLOBAL VENTURES LIMITED
ALFONSO GLOBAL LIMITED
ALLIED CAPITAL GLOBAL LIMITED
ALPINE FIDUCIARIES SA
AMAZON WEB SERVICES LLC
AMAZON.COM INC.
AN HONG
ANA C. IZQUIEDO-HENN
ANDREW SULNER/FORENSIC DOCUMENT EXAMINATIONS, LLC
ANN MARIE LEE
ANTHONY DIBATTISTA
ANTON DEVELOPMENT LIMITED
APPLE INC.
APSLEY YACHTS LIMITED
ARETHUSA FORSYTH
ARI CASPER
ASSETS SINO LIMITED
AUSPICIOUS COAST LIMITED
AXOS BANK
AXOS FINANCIAL, INC.
BAIQIAO TANG A/K/A TANG BAIQIAO
BAKER HOSTETLER LLP
BANK OF AMERICA
BANK OF CHINA – NEW YORK BRANCH AND/OR BANK OF CHINA LIMITED
BANK OF MONTREAL
BARCLAYS BANK PLC
BEIJING BI HAI GE LIN YUAN LIN LU HUA, LTD.
BEIJING CHENG JIAN WU JIAN SHE GROUP, LTD.
BEIJING FU LE HONG MA JIAN ZHU ZHUANG SHI GONG CHENG, LTD.
BEIJING PANGU INVESTMENT CO.
BEIJING ZENITH HOLDINGS CO.
BEIJING ZHONG XIAN WEI YE STAINLESS DECORATION CENTER
BENTO TECHNOLOGIES, INC.
BERKELEY ROWE
BERNARDO ENRIQUEZ
BINGNAN CUI
BINGSHANG JIAO

BLUE CAPITAL
BNY MELLON, N.A.
BOHONNON LAW FIRM
BOIES SCHILLER
BONNIE C. MANGAN
BOOMING SAIL NEW YORK LLC
BOXUN INC.
BRANCH
BRAVO LUCK LIMITED
BRENT PETRO INC.
BRIAN HOFMEISTER
BROWN HARRIS STEVENS
BROWN RUDNICK, LLP
BSA STRATEGIC FUND I
BURNETTE SHUTT AND MCDANIEL PA
CAHILL GORDON & REINDEL LLP
CAIYAN LING
CANADIAN IMPERIAL BANK OF COMMERCE
CAPITAL ONE BANK
CAPITAL ONE, NA
CHAO KANG SUN
CHAO-CHIH CHIU
CHARLES SCHWAB
CHARMOY & CHARMOY LLC
CHASE BANK
CHEN XIN XIN
CHENGLONG WANG
CHENXI WANG
CHI WAI KWOK
CHIESA SHAHINIAN & GIANTOMASI PC
CHINA GOLDEN SPRING GROUP (HONG KONG) LIMITED
CHONG SHEN RAPHANELLA
CHRIS LEE
CHRISTINE CHEN
CHRISTODOULOS G. VASSILIADES & CO. LLC
CHUAN LING YANG
CHUANG XIN LTD.
CHUI KUK WU
CHUNFENG XIA
CHUNHUI SONG
CI CHEN
CIBC INC. (D/B/A CIBC)
CINDY ZHANG
CITIBANK
CITIZENS FINANCIAL GROUP, INC.
CLARK HILL PLC
CLAYMAN & ROSENBERG LLP
CLAYMAN ROSENBERG KIRSHNER & LINDER LLP
COHN BIRNBAUM & SHEA P.C.
COLDWELL BANKER
COMERICA INCORPORATED (D/B/A COMERICA BANK)
COMPASS, INC.
COUNSEL PRESS INC.
CRANE ADVISORY GROUP LLC
CREATIVE APEX INVESTMENTS LIMITED
CRYSTAL BREEZE INVESTMENTS LIMITED

CUI ZHU LI
DANIEL PODHASKIE
DANIEL S. ALTER
DANYU LIN
DAVID FALLON
DAWN STATE LIMITED
DBS BANK LTD.
DEFENG CAO
DELTEC BANK & TRUST LIMITED
DENG LI
DIME COMMUNITY BANK
DING G. WANG A/K/A DINGGANG WANG
DING QIANG SHEN
DONGNA FANG
DU JIAN YI
DWF LLP
EAST WEST BANCORP, INC.
EAST WEST BANK
EASTERN PROFIT CORPORATION LIMITED
EDMISTON AND COMPANY LIMITED
EDUARDO EURNEKIAN
EHSAN MASUD
ELITE WELL GLOBAL LIMITED
ELLIOTT KWOK LEVINE & JAROSLAW LLP
EMILE P DE NEREE
EMPIRE GROWTH HOLDINGS
ENGINEERING OPERATIONS AND CERTIFICATION SERVICES, LLC
EPIQ CORPORATE RESTRUCTURING, LLC
ERIC GOLDSMITH MD, LLC
ERNST & YOUNG LLP
FAN BINGBING
FAN JING
FEIFEI MA
FENG PENG RELLOS
FENG ZHU
FENGGUO LI
FIONA YU
FIRST ABU DHABI BANK
FIRST REPUBLIC BANK
FIRSTBANK PUERTO RICO
FORBES HARE
FREEDOM MEDIA VENTURES LTD
FUNGWAN TRADING INC.
FUNING ZHANG
G CLUB OPERATIONS LLC
G CLUB US OPERATIONS INC.
G CLUB US OPERATIONS LLC
G FASHION LLC
G FASHION US OPERATIONS INC.
G LIVE, LLC
G NEWS LLC,
G TRANSLATORS PTY LTD
GANFER SHORE LEEDS & ZAUDERER
GAO BINGCHEN
GBROADCAST, LLC
G-CLUB

G-CLUB INVESTMENTS LIMITED
G-EDU INC.
GEORGE L. SU
GETTR USA
GFASHION MEDIA GROUP INC.
GFNY, INC
GINNEL ASSOCIATES, INC. (D/B/A GINNEL REAL ESTATE)
GLENN MELLOR
GLOBALIST INTERNATIONAL LIMITED
GMUSIC,
GNEWS LLC,
GNEWS MEDIA GROUP INC.,
GOLDFARB & HUCK ROTH RIOJAS, PLLC
GORDON & REES SCULLY MANSUKHANI LLP
GPOSTS LLC
GREEN & SKLARZ LLC
GREENBERG TRAUIG, LLP
GREENWICH LAND LLC
GS SECURITY SOLUTIONS, INC.
G-TRANSLATORS PTY LTD
GTV MEDIA GROUP, INC.,
GUI LIN GAO
GUO LIJIE
GUO MEDIA
GUO WENOUN
GUO WENPING
GUOFENG WAN
GUY PETRILLO
GWGOPNZ LIMITED
HAI YAO
HAIHONG WANG
HAILING SHENG
HAMILTON CAPITAL HOLDINGS INC
HAMILTON M&A FUND SP
HAMILTON OPPORTUNITY FUND SPC
HAN CHUNGUANG
HANQIANG LIN
HAO HAIDONG
HAO LI
HAO ZHANG
HAOYU WANG
HARCUS PARKER LTD.
HARNEY WESTWOOD AND RIEGELS LP
HCHK PROPERTY MANAGEMENT, INC.
HCHK TECHNOLOGIES, INC.
HCHK TECHNOLOGIES, LLC
HE BEI YUE HUA ZHUANG SHI GONG CHENG LTD.
HEAD WIN GROUP LIMITED
HELEN MANIS
HENAN YUDA
HERBERT SMITH FREEHILLS NEW YORK LLP
HERO GRAND LIMITED
HHS CAPITAL INC.
HIBERNIA NATIONAL BANK
HIDETOSHI FUJIWARA
HIMALAYA EMBASSY

HIMALAYA EXCHANGE
HIMALAYA FEDERAL RESERVE
HIMALAYA INTERNATIONAL CLEARING LTD.
HIMALAYA INTERNATIONAL FINANCIAL GROUP LTD
HIMALAYA INTERNATIONAL PAYMENTS LTD.
HIMALAYA INTERNATIONAL RESERVES LTD.
HIMALAYA INVESTMENT LLC
HIMALAYA NEW WORLD INC.
HIMALAYA SUPERVISORY ORGANIZATION
HIMALAYA VENTURES LLC
HING CH NGOK
HIU LAAM HAAM
HIU SING CHAN
HODGSON RUSS
HOLY CITY HONG KONG VENTURES, LTD.
HONG KONG INTERNATIONAL FUNDS INVESTMENTS LIMITED
HONG QI QU JIAN SHE GROUP, LTD.
HONG QIU
HONG ZENG
HONGWEI FU
HONGXIA XU
HONGXIN ASH
HSBC
HSBC BANK USA,
HUA AN XIE
HUANG YAO
HUDSON DIAMOND HOLDING INC.
HUDSON DIAMOND HOLDING LLC
HUDSON DIAMOND LLC
HUDSON DIAMOND NY LLC
HUI JIN
HUI JIN
HUK TRADING INC.
INFINITE INCREASE LIMITED
INFINITUM DEVELOPMENTS LIMITED
INFINITY TREASURY MANAGEMENT INC.
INSIGHT CAPITAL
INSIGHT PHOENIX FUND
INVESTORS BANK
ISRAEL DISCOUNT BANK OF NEW YORK
IVEY, BARNUM & O'MARA LLC
JACK S. LIPSON
JAMES PIZZARUSO
JANOVER LLC
JAPAN HIMALAYA LEAGUE, INC.
JASON MILLER
JENNER & BLOCK LLP
JENNIFER FANGFANG DING
JENNIFER MERCURIO
JENNY LI
JESSE BROWN
JESSICA MASTROGIOVANNI
JIA LI WANG
JIA YANG
JIA YANG LI
JIAHUI LIU

JIAMEI LU
JIAMING LIU
JIAN FAN
JIAN HUA ZHANG
JIAN ZHONG HU
JIANG SU PROVINCE JIAN GONG GROUP LTD BEIJING BRANCH
JIANG YUNFU BE
JIANHU YI
JIANHUA ZHENG
JIANMIN HE
JIANSHENGXIE AND JIEFU ZHENG
JINFENG WU
JING GENG
JING WU
JINLAN YAN
JIRONG ZHANG
JOHN S LAU
JONATHAN YOUNG
JOSHUA I. SHERMAN
JOYORD SPORTSWEAR LIMITED
JPMORGAN CHASE BANK, N.A.
JUMBO CENTURY LIMITED
JUN CHEN
JUN LIU
JUN QIAO
JUN YUN ZHANG
JUNE SHI
KAEN LIU
KAIXIN HONG
KAN CHAN
KARIN MAISTRELLO,
KATHLEEN SLOANE
KERCSMAR FELTUS & COLLINS PLLC
KEYI ZIKLIE
KIM THONG LEE
KUI CHENG
KYLE BASS
LALIVE SA
LAN GU
LAN LIN
LAO JIANG
LAW FIRM OF CALLARI PARTNERS, LLC
LAW OFFICE OF RICHARD E. SIGNORELLI
LAWALL & MITCHELL, LLC
LAZARE POTTER GIACOVAS & MOYLE
LEADING SHINE LIMITED
LEADING SHINE NY LTD
LEE CHU
LEE VARTAN
LEONARD SCUDDER
LEXINGTON PROPERTY AND STAFFING INC.
LI LIU
LI LONG
LI TANG
LI ZHANG
LIANG LIU

LIANYING SU
LIBERTY JET MANAGEMENT
LIEHONG ZHUANG
LIHONG "SARA" WEI LAFRENZ
LIHONG WEI LAFRENZ (AKA SARA WEI)
LIMARIE REYES
LIN DANG
LIN XIN
LINDA HE CHEUNG
LINWAN "IRENE" FENG
LIU DONGFANG
LOGAN CHENG (F/K/A SHUIYAN CHENG)
LONG GATE LIMITED
M&T BANK
MA XINGCHAO
MACARON LIMITED
MACDONALD
MANUFACTURERS AND TRADERS TRUST COMPANY (D/B/A M & T BANK)
MAR-A-LAGO
MARCUM LLP
MARTHA JEFFERY
MARY DOWDLE (A/K/A MUFFIN DOWDLE)
MARY JIANG
MAUNAKAI CAPITAL
MAX FEI
MAX KRASNER
MAYWIND TRADING LLC
MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP
MEDICAL SUPPLY SYSTEM INTERNATIONAL LLC
MEDICI BANK INTERNATIONAL LLC
MEI KUEN KWOK
MEIEN KIKUCHI
MEISTER SEELIG & FEIN PLLC
MELISSA FRANCIS
MELISSA MENDEZ
MENGYAO HE
MERCANTILE BANK INTERNATIONAL CORP.
MERCANTILE GLOBAL HOLDINGS, INC.
METROPOLITAN COMMERCIAL BANK AND/OR METROPOLITAN BANK HOLDING CORP.
MIHO NISHIMURA
MILES GUO
MILES GWOK
MIMAI NZ LIMITED
MIN YANG
MING WU
MINGHUA ZHANG
MINGRUI ZHAO
MOA-FU
MORGAN STANLEY
MORITT HOCK & HAMROFF
MORVILLO ABRAMOWITZ GRAND IASON & ANELLO PC
MURTHA CULLINA LLP
NADEEM AKBAR
NATIONAL AUSTRALIA BANK LIMITED
NEW DYNAMIC DEVELOPMENT LIMITED
NEW FEDERAL STATE OF CHINA

NEW TREASURE LLC
NEW YORK MOS HIMALAYA LLC
NEXT TYCOON INVESTMENTS LIMITED
NICHOLAS F. SAVIO
NING LI
NING ZHAO
NOBLE FAME GLOBAL LIMITED
NODAL PARTNERS, LLC
NOVELTY HILL LTD.
NRT NEW ENGLAND LLC (D/B/A COLDWELL BANKER RESIDENTIAL BROKERAGE)
NUOXI LIU
NYC DEPT OF FINANCE
O'MELVENY & MYERS LLP
O'NEAL WEBSTER
OASIS TECH LTD
OGIER
OLINA CLEMENS
OPEN BANK
O'SULLIVAN MCCORMACK JENSEN & BLISS PC
PACIFIC ALLIANCE ASIA OPPORTUNITY FUND L.P.
PACIFIC ALLIANCE ASIA OPPORTUNITY FUND L.P.
PALLAS PARTNER LLP
PAUL WEISS
PEILUN HU
PENGCHENG ZHANG
PETRILLO KLEIN & BOXER LLP
PHILLIPS NIZER LLP
PHOENIX CREW IC LIMITED
PILLSBURY WINTHROP SHAW PITTMAN LLP
PIXSHOW FILM INC.
PRIME TRUST LLC
PULLMAN & COMLEY, LLC
QIANG CHENG
QIANG FU
QIN YU
QING "SERENA" CAI
QINGTIAN YUAN
QIONG BIN FU
QIONGGUI YAN
QIQHUA FAN
QIU YU
QIURIA LI
QU GUOJIAO
QUIJU JIA
RAICH ENDE MALTER CO. LLP (AKA RAICH ENDE MALTER & COMPANY)
RANDAZZA LEGAL GROUP, PLLC
RBB BANCORP AND/OR ROYAL BUSINESS BANK
REDFIN CORPORATION
RENFENG SHI
ROBINSON & COLE LLP
RONG HU
RONG JIANG
RONG ZHANG
RONGLIANG STARKS
ROSCALITAR2
ROSS HEINEMEYER

ROY D. SIMON
RUIZHENG AN
RULE OF LAW FOUNDATION III
RULE OF LAW SOCIETY IV INC
RUQUIN WANG
RYAN CHENGRAN ZHANG
SAIL VICTORY LIMITED
SAMUEL DAN NUNBERG
SANTANDER BANK, N. A.
SARA WEI (A/K/A LIHONG WEI LAFRENZ)
SARACA MEDIA GROUP, INC.,
SAVIO LAW LLC
SAXE DOERNBERGER & VITA, P.C.
SCHULMAN BHATTACHARYA, LLC
SCOTT BARNETT
SEACOAST NATIONAL BANK
SELAS MONTBRIAL AVOCATS
SEVEN MISSION GROUP LLC
SHANE D SHOOK
SHAO HONG CHIU
SHAOBING LI
SHAPIRO ARATO BACH LLP
SHENGJIE FU
SHERRY-NETHERLAND, INC.
SHI JIA ZHUANG ZHEN YUAN JIAN ZHU AN ZHUANG GONG CHENG LTD BEJING FIRST
SHIBIN ZHANG
SHIN HSIN YU
SHINY ACE INNOVATION CO LTD
SHINY ACE LIMITED
SHINY TIMES LTD.
SHIPMAN AND GOODWIN
SHIPMAN, SHAIKEN & SCHWEFEL, LLC
SHIQI WANG
SHIYUAN ZHANG
SHIZHONG ZHANG
SHUANG WANG
SHUNJUN LI
SIGNATURE BANK
SILVERGATE BANK
SIRIUS NETWORKING INC.
SONGYI CHEN
SOTHEBY'S INTERNATIONAL REALTY
SOTHEBY'S INTERNATIONAL REALTY AFFILIATES LLC
SPIRIT CHARTER INVESTMENT LIMITED
SPOTIFY TECHNOLOGY S.A.
SPOTIFY USA, INC.
STANDARD CHARTERED BANK
STARLING BANK LTD
STEPHEN WONG
STEVE BANNON,
STEVENSON WONG
STOKES LAWRENCE, PS
STOKESBURY & FINGOLD, LLC
STRATEGIC VISION LLC
TAIXIN FU
TAKAHASHI HIROYUKI

TALHA ZOBAIR
TAO AN
TAO ZHANG
TAURUS FUND LLC
TAURUS MANAGEMENT LLC
TD BANK, N.A.
TELI CHEN
THE BANK OF PRINCETON
THE CASPER FIRM
THE FIRST BANK OF GREENWICH
THE FRANCIS FIRM PLLC
THE LAW OFFICES OF RAFAEL A. VARGAS
THE SHERRY-NETHERLAND HOTEL
THE SHERRY-NETHERLAND, INC.
THOMAS RAGLAND
THREE TREASURE LLC
TIAN LIANG
TINGYI WEI
TM PRIMROSE LIMITED
TONG LE INTERNATIIONAL TRADING CO., LTD.
TROUTMAN PEPPER HAMILTON SANDERS LLP
TROY LAW PLLC
U.S. BANK NATIONAL ASSOCIATION
U.S. LEGAL SUPPORT, INC.
UBS AG
UBS AG (LONDON BRANCH)
UK HIMALAYA LTD.
UNA MANYEE WILKINSON
UNITED STATES OF AMERICA
UNITEDLEX
UPDIKE, KELLY & SPELLACY P.C.
US HIMALAYA CAPITAL INC.
US HIMALAYA LTD.
V.X. CERDA & ASSOCIATES P.A.
VERDOLINO & LOWEY
VERITEXT
VICTOR CERDA
VOICE OF GUO MEDIA, INC.
VX CERDA & ASSOCIATES
WA&HF LLC
WANCI JIAO
WARD & BERRY, PLLC
WARREN LAW GROUP
WEI HONG XIE
WEI SHE
WEI ZHANG
WEICAN ("WATSON") MENG
WEIGUO SUN
WEIWEI QIAN
WEIXIANG GE
WEIYI WANG
WELL ORIGIN LTD.
WEN LIN
WENCONG WANG
WENFENG HU
WENG

WENHUA GONG
WHITECROFT SHORE LIMITED
WHITMAN BREED ABBOTT & MORGAN LLC
WILLIAM BRADLEY WENDEL
WILLIAM GERTZ
WILLIAM JE (JE KIN MING)
WILLIAMS & CONNOLLY
WILSON ELSEER MOSKOWITZ EDELMAN & DICKER LLP
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LL
WORLD CENTURY LIMITED,
WORLDWIDE OPPORTUNITY HOLDINGS LIMITED
WU ZHENG
XIA CHUNFENG
XIANHONG ZHANG
XIAO HUANG
XIAO RUI WANG
XIAO YAN ZHU
XIAODAN WANG
XIAOLAN ZHAO
XIAOLI MA
XIAOLI XU
XIAOMEI ZHAO
XIAOMING LIU
XIAOXIAO LIN
XIAOYAN BA
XILI ZHAI
XIN LI
XINGYU YAN
XINHUI LIAO
XINRONG LI
XIQUI ("BOB") FU
XIULING TANG
XUEHAI LIU
XUN DENG
YA LI
YACHTZOO SARL
YAFAN CHANG
YAN CHUN LIU
YAN GAO
YAN HUANG
YAN LIU
YANCHENG CHEN
YANG HAI
YANG JUN ZHENG
YANG LAN
YANG YANG
YANKWITT LLP
YANMING WANG
YANPING WANG
YANYUN REN
YAZ QINGUA
YELIANG XIA
YI LI
YI LIN
YI WEN
YI ZHAO

YI ZHOU
YIMING ZHANG
YING LIU
YONG CHUN LI
YONG ZHANG
YONGBING ZHANG
YONGPING YAN
YOSSI ALMANI
YOUTUBE, LLC
YU XIA LI
YUAN ZHOU
YUANLIN LIU
YUE HUA ZHU SHI
YUE ZHOU
YUHONG PEI
YUJIA WANG
YUK MOEY MARY YAP
YUKY YUN LIU
YULIN YAO
YUMEI HU
YUNFA WANG
YUNTENG LU
YUNXIA WU
YUXIANG CHEN & JIA YOU JT TEN
YVETTE WANG
ZEICHLNER ELLMAN & KRAUSE LLP
ZEISLER & ZEISLER, P.C.
ZHANG WEI
ZHENG RUI HE
ZHENG WU (A/K/A BRUNO WA)
ZHENGHUA SHEN
ZHENGJUN DONG
ZHENPENG LI
ZHIXUAM LI
ZHIZHE "FRANK" DONG
ZHONGYI MA
ZHOU BAOJIN
ZHOU HAI YANG
ZHUOER "JOE" WANG
ZI YE
ZIBA LIMITED
ZIHAN LIU
ZIKUN WANG

Exhibit 1

CVs of Mr. Calascibetta and Mr. Gibson



ANTHONY CALASCIBETTA

732.243.7389 | ANTHONY.CALASCIBETTA@EISNERAMPER.COM

PARTNER | EISNER ADVISORY GROUP LLC

Anthony Calascibetta is a Partner in the Financial Advisory Services Group, with over 40 years of public accounting and consulting experience. As an industry expert, Tony provides consulting on bankruptcy cases, litigation matters, financial and related advisory services to creditor committees and individual creditors, Chapter 7 & 11 trustees, debtors in possession and bankruptcy examiners.

Tony has also been appointed as a bankruptcy examiner, Chapter 7 trustee, Chapter 11 trustee, plan trustee, fiscal agent and as a future asbestos claims representative. He has assisted trustees and their counsel in performing forensic and fraud investigations, Rule 2004 investigations, and has assisted in the development of plans of reorganization. Working across an array of industries, his litigation consulting experience includes cases involving white-collar crime, purchase price disputes, breaches of contract, fraudulent financial reporting and damage calculations, mergers and acquisitions, tax investigations, environmental evaluations and divestitures.

Tony has lectured to attorneys and other professionals, including the National Association of Federal Equity Receivers Offshore Conference, New Jersey Society of Certified Public Accountants, and the National Conference of Bankruptcy Judges on topics such as business fraud, municipal bankruptcy, common fraudulent schemes, and locating hidden assets.

SPECIALTIES

- Bankruptcy & Restructuring
- Trustee Services
- Creditor Representation
- Investigations
- Mass Tort

CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Certified Turnaround Professional (CTP)
- Certified in Financial Forensics (CFF)
- Iona College: BS, Business Administration

AFFILIATIONS

- American Institute of Certified Public Accountants
- New Jersey Society of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Association of Insolvency & Restructuring Advisors
- American Bankruptcy Institute
- Association of Certified Fraud Examiners
- Turnaround Management Association
- National Association of Federal Equity Receivers



Eisner Advisory Group LLC

111 Wood Avenue South

Iselin, NJ 08830-2700

T 732.243.7000

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Anthony R. Calascibetta, CPA, CFF CTP

Financial Advisory Services Practice

Partner

Anthony.calascibetta@eisneramper.com

O: 732.243.7389

C: 732-685-8899

TRUSTEE AND LIQUIDATION SERVICES EXPERIENCE:

Chapter 11, Chapter 7 and Other Fiduciary Assignments

- Allied Healthcare Services, Inc. (Accountant to Chapter 7 Trustee)
- Artra, Inc. (Future Asbestos Claims Representative)
- Aspect Computer Corporation (Accountant to Chapter 7 Trustee)
- Bentley Auto Sales, Inc. (Custodial Director/Receiver)
- Burns & Roe Enterprises, Inc. (Future Asbestos Claims Representative)
- Calypso St. Barth (Accountant to Chapter 7 Trustee)
- Clinton Nurseries, Inc. (Liquidating Trustee)
- CMX, Inc. (Accountant to Assignee)
- Coleco Industries, Inc. (Accountant to Liquidating Trustee)
- Collezione Europa U.S.A., Inc. (Liquidating Trustee)
- Component Technologies, Inc. (Accountant to Assignee)
- Control Technology Solutions, Inc. (Custodian/Receiver)
- Crowther McCall Pattern Company (Accountant to Administrator)
- Dooley Electric Company (Accountant to the Assignee)
- First Jersey Securities, Inc. (Accountant to Chapter 7 Trustee)
- Headstrong Group, Inc. (Accountant to Chapter 7 Trustee)
- Hollister Liquidating Trust (Accountant to Liquidating Trustee)
- Huntington Telecom, Inc. (Chapter 7 Trustee)
- Impower, Inc. (Liquidating Trustee)
- Kainos, Inc. (Accountant to Chapter 7 Trustee)
- New Century Transportation, Inc. (Accountant to Chapter 7 Trustee)
- Ocean City Yacht Sales, Inc. (Accountant to Chapter 11 Trustee)
- Precision Customs Coatings, Inc. (Liquidating Trustee)
- Ranger Products Liability Trust (Accountant to Trustee)
- Remo Drugs, Inc. (Accountant to Receiver)
- Sarasohn Loss Consulting, LLC (Chapter 11 Trustee)
- Satcon, Inc. (Accountant to Chapter 7 Trustee)
- Scott Printing Company (Fiscal Agent)
- Select Nutrition Distributors (Liquidating Trustee)
- Shahzada Khan (Chapter 11 Trustee)
- Standard Register Creditors Liquidating Trust (Trustee)
- Sterling Optical (Accountant to Liquidating Trustee)
- Strategic Technologies, Inc. (Chapter 11 and Chapter 7 Trustee)
- Tops Appliance City, Inc. (Accountant to Chapter 7 Trustee)
- Triangle Transport, Inc. (Accountant to Chapter 7 Trustee)
- U.S. Mortgage Corp. (Examiner and Liquidating Trustee)
- United States Mineral Products Company (Chapter 11 Trustee)
- WebSci Technologies, Inc. (Fiscal Agent)
- WHL Liquidating Corp. (Plan Administrator)





SCOPE OF SERVICES

- Develop, coordinate and execute wind down of business operations.
- Assist Trustees in administering operating and wind down activities.
- Responsible for the overseeing of operations, development and implementation of plans of reorganization.
- Coordination of operations at multiple locations.
- Responsible for evaluating and overseeing multiple plant capital improvement projects.
- Negotiate and complete Debtor-in-Possession/Exit financing.
- Negotiate and execute environmental remediation and technology transfer agreements.
- Negotiate supplier and employee contracts.
- Assisted in negotiation and payment of several asbestos insurance policy coverage settlements.
- Negotiate sales receivables, inventories and properties.
- Coordinate, supervise and negotiate collection of receivables.
- Coordinate liquidation of subsidiaries in Europe and North America
- Coordinate auction sales of building, machinery, equipment, furniture and fixtures.
- Perform fraud and forensic investigation.
- Review and respond to tax notices.
- Preparation of annual and amended Federal and State tax returns.
- Preparation of tax returns and other documentation relating to filing of tax refunds.
- Claims review and management.
- Develop case specific claims databases.
- Identification of claims discrepancies and objections.
- Supervise and complete the reconciliation and settlement of claims.
- Process claims distributions and payments.
- Identify, evaluate, negotiate and settle various preference actions.
- Identify and analyze fraudulent conveyance.
- Evaluated, coordinated and settled various litigations.
- Expert witness testimony.





DANIEL GIBSON

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PARTNER | EISNER ADVISORY GROUP LLC

Dan Gibson is a Tax Partner, with nearly 40 years of experience in public accounting, the last 35 of those years with EisnerAmper. Dan works extensively with individuals and small to medium-sized businesses in a wide range of industries, providing accounting, tax and consulting services. His expertise also includes compliance and planning for individuals, corporations and partnerships.

Dan focuses on serving private, closely held businesses ranging from \$1M to \$100M in gross revenues, in the manufacturing, distribution, real estate and services industries. He strives to ease clients' tax compliance and planning burden so that they can continue to grow their businesses and achieve their long-term goals.

Prior to his public accounting career, Dan served four years as a Lieutenant in the United States Marine Corps. He has lectured, published articles and been interviewed on a variety of topics, including federal and New Jersey tax changes, individual/business tax planning and business strategies.

SPECIALTIES

- Tax
- Closely Held Businesses
- Individuals

CREDENTIALS/EDUCATION

- Certified Public Accountant (CPA)
- Enrolled Agent (EA)
- University of Scranton
- Golden Gate University: MST

AFFILIATIONS

- American Institute of Certified Public Accountants
- New Jersey Society of Certified Public Accountants
- National Association of Enrolled Agents