

Our estimated consolidated profit attributable to owners of the Company for the six-month period ended June 30, 2010 is set out in the section headed “Financial Information — Profit Estimate for the Six-month Period Ended June 30, 2010” in this Prospectus.

**(A) BASES**

The Directors have prepared the estimate of the consolidated profit attributable to owners of the Company for the six-month period ended June 30, 2010 based on the audited consolidated results of the Group for the three-month period ended March 31, 2010 and an estimate of the consolidated results of the Group for the three-month period ended June 30, 2010. The estimate has been prepared on the basis of the accounting policies consistent in all material respects with those currently adopted by our Group as summarized in “Appendix I— Accountants’ Report” to this Prospectus.

**(B) LETTER FROM THE REPORTING ACCOUNTANTS**

Set out below is the text of a letter received from the reporting accountant, Ernst & Young, Certified Public Accountants, Hong Kong in connection with the profit estimate of the Group for the six-month period ended 30 June 2010 and prepared for the purpose of inclusion in this Prospectus.



Ernst & Young  
18th Floor  
Two International Finance Centre  
8 Finance Street, Central  
Hong Kong

Tel: +852 2846 9888  
Fax: +852 2868 4432  
www.ey.com

香港中環金融街8號  
國際金融中心2期18樓  
電話: +852 2846 9888  
傳真: +852 2868 4432

30 September 2010

The Directors  
China Suntien Green Energy Corporation Limited  
Macquarie Capital Securities Limited

Dear Sirs,

We have reviewed the calculations of and accounting policies adopted in arriving at the estimate of the consolidated profit attributable to the owners of China Suntien Green Energy Corporation Limited (the “Company”, together with its subsidiaries, collectively the “Group”) for the six-month period ended 30 June 2010 (the “Profit Estimate”) as set out in the subsection headed “Profit Estimate For The Six-month Period Ended 30 June 2010” under the section headed “Financial Information” in the prospectus of the Company dated 30 September 2010 (the “Prospectus”), for which you as directors of the Company (the “Directors”) are solely responsible.

The Profit Estimate has been prepared by the Directors based on the audited consolidated profit attributable to the owners of the Company for the three-month period ended 31 March 2010 and an estimate of the consolidated profit attributable to the owners of the Company for the remaining three-month period ended 30 June 2010.

In our opinion, the Profit Estimate, so far as the calculations and accounting policies are concerned, has been properly compiled in accordance with the bases adopted by the Directors as set out in Part (A) of Appendix III to the Prospectus, and is presented on a basis consistent in all material respects with the accounting policies currently adopted by the Group as set out in our accountants’ report dated 30 September 2010, the text of which is set out in Appendix I to the Prospectus.

Yours faithfully,  
**Ernst & Young**  
*Certified Public Accountants*  
Hong Kong

## (C) LETTER FROM THE SOLE SPONSOR



September 30, 2010

The Board of Directors  
China Suntien Green Energy Corporation Limited

Dear Sirs,

We refer to the estimate of the consolidated profit attributable to the owners of China Suntien Green Energy Corporation Limited (the “Company”) for the six months ended June 30, 2010 (the “Profit Estimate”) as set out under the paragraph headed “Profit Estimate for the six-month period Ending June 30, 2010” in the section headed “Financial Information” in the prospectus of the Company dated September 30, 2010.

The Profit Estimate, for which you as the directors of the Company (the “Directors”) are solely responsible, has been prepared based on the audited combined results of the Company and its subsidiaries (hereinafter collectively referred to as the “Group”) for the three months ended March 31, 2010 and the consolidated results shown in the unaudited management accounts of the Group for the three months ended June 30, 2010.

We have discussed with you the bases upon which the Profit Estimate has been made. We have also considered the letter dated September 30, 2010 addressed to you and us from Ernest & Young regarding the accounting policies and calculations upon which the Profit Estimate has been made.

On the basis of the foregoing, the bases made by you and the accounting policies and calculations adopted by you and reviewed by Ernest & Young, we are of the opinion that the Profit Estimate, for which you as the Directors are solely responsible, has been made after due and careful enquiry and consideration.

Yours faithfully,  
For and on behalf of  
**Macquarie Capital Securities Limited**

**William JE**  
*Senior Managing Director*

**Keith CHAN**  
*Managing Director*