



Electronically Filed
Jun 20 2023 10:59 AM
Elizabeth A. Brown
Clerk of Supreme Court

1 J. ROBERT SMITH
Nevada Bar No. 10992
2 SILVER STATE LAW LLC
61 Continental Dr.
3 Reno, Nevada 89509
Telephone: (775) 786-7445
rsmith@sslawnv.com
4 *Attorneys for Petitioner*

5
6 **EIGHTH JUDICIAL DISTRICT COURT**
7 **CLARK COUNTY, NEVADA**

8 CHINA YIDA HOLDING CO., a Nevada
corporation,

9 *Petitioner,*

10 vs.

11 POPE INVESTMENTS, LLC, a Delaware
limited liability company; POPE
12 INVESTMENTS II, LLC, a Delaware
limited liability company; and ANNUITY
13 & LIFE REASSURANCE, LTD., an
unknown limited company;

14 *Respondents.*

CASE NO.: A-16-746732-P
DEPT NO.: XXVII

NOTICE OF APPEAL

15
16 NOTICE IS HEREBY GIVEN that Petitioner, CHINA YIDA HOLDING, CO., by
17 and through its attorneys, Silver State Law LLC, appeals to the Nevada Supreme Court from
18 the Finding of Fact, Conclusion of Law and Judgment dated May 11, 2023, the Notice of
Entry of which was filed on May 17, 2023.

19 DATED this 14th day of June, 2023.

20 SILVER STATE LAW

21 /s/ J. Robert Smith

22 J. ROBERT SMITH, ESQ.
Nevada Bar No. 10992
61 Continental Drive
Reno, Nevada 89509

23 *Attorneys for Petitioner*
24 *CHINA YIDA HOLDING, CO.*



25
Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

CERTIFICATE OF SERVICE

I certify that I am an employee of Silver State Law LLC and that on this date I caused to be served a true copy of the foregoing **NOTICE OF APPEAL** on all parties to this action by the method(s) indicated below:

☐ by placing an original or true copy thereof in a sealed envelope, with sufficient postage affixed thereto, in the United States mail at Reno, Nevada, addressed to:

X I hereby certify that on the date below, I electronically filed the foregoing with the Clerk of the Court by using the ECF system which served the following parties electronically:

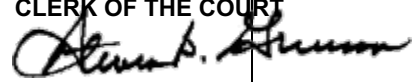
☐ by personal delivery/hand delivery addressed to:

Dated: June 14, 2023

/s/ Erika A. Rodriguez
Employee of Silver State Law LLC



Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445



1 J. ROBERT SMITH
Nevada Bar No. 10992
2 SILVER STATE LAW LLC
61 Continental Dr.
3 Reno, Nevada 89509
Telephone: (775) 786-7445
rsmith@sslawnv.com
4 *Attorneys for Petitioner*

5
6
7 **EIGHTH JUDICIAL DISTRICT COURT**
8 **CLARK COUNTY, NEVADA**

9 CHINA YIDA HOLDING CO., a Nevada
corporation,

Petitioner,

10 vs.

11 POPE INVESTMENTS, LLC, a Delaware
limited liability company; POPE
12 INVESTMENTS II, LLC, a Delaware
limited liability company; and ANNUITY
13 & LIFE REASSURANCE, LTD., an
unknown limited company;

14 Respondents.
15

CASE NO.: A-16-746732-P
DEPT NO.: XXVII

CASE APPEAL STATEMENT

16 Pursuant to NRAP 3(f), Petitioner China Yida Holding CO., submits the following
17 Case Appeal Statement:

18 **1. The district court case number and caption showing the names of all of**
19 **the parties below are set forth above in the caption to this Case Appeal Statement. This**
20 **Case Appeal Statement is filed by Petitioner China Yida Holding CO.**

21 **2. Judge issuing decision, judgment or order appealed from:**

Honorable Nancy Allf.

22 **3. Appellant and Appellant's Counsel:**

23 CHINA YIDA HOLDING CO.
c/o J. Robert Smith (SBN 10992)
24 SILVER STATE LAW LLC
61 Continental Drive
25 Reno, Nevada 89509



Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445

T: (775) 786-7445

4. Respondents and Respondents' Counsels:

POPE INVESTMENTS, LLC,
POPE INVESTMENTS II, LLC, and
ANNUITY & LIFE REASSURANCE, LTD
c/o Richard J. Pocker, (SBN 3568)
Boies Schiller Flexner LLP
300 South Fourth Street, Suite 800
Las Vegas, NV 89101
T: (702) 382-7300

and

c/o Peter L. Chasey, Esq.
CHASEY LAW OFFICES
3295 N. Fort Apache Road, Suite 110
Las Vegas, NV 89129
T: (702) 233-0393

5. Whether any identified attorney is not licensed to practice law in Nevada: No.

6. Whether Appellant was represented by appointed counsel in district court or on appeal:

No. Appellant has been and will continue to be represented by retained counsel.

7. Whether Appellant was granted leave to proceed *in forma pauperis*:

No.

8. Date that proceedings commenced in district court:

November 16, 2016.

9. A brief description of the nature of the action and result in the district court, including the type of judgment or order being appealed and the relief granted by the district court:

This case is an appraisal action under NRS Chapter 92A. China Yida Holding, Co. ("CYH") was a publicly traded company on the NASDAQ Capital Market under the ticker symbol CNYD. Although a Nevada corporation, CYH's business was operating natural, historical and cultural heritage tourism sites in remote areas of China. Respondents Pope Investments, LLC, Pope Investments II, LLC, and Annuity & Life Reassurance, Ltd. (collectively "Pope" or "Respondents") were shareholders in CYH. In April 2006, the majority



Silver State Law
Solid Representation

Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445

1 shareholders decide to acquire CYH through a merger. CYH offered its shareholders \$3.32
2 per share, which was significantly higher than the publicly traded share price the day before
3 the announcement of the merger. On June 28, 2016, CYH's shareholders voted to approve
4 the merger. The merger resulted in CYH's stockholders having their stock cancelled in
5 exchange for \$3.32 for each share of stock. Respondents held over 1 million shares in CYH.
6 In connection with the merger, CYH paid its stockholders, including Pope, \$3.32 per share.
7 Pope received over \$3 million for their shares.

8 Dissatisfied with the amount, Respondents decided to pursue dissenter's rights
9 under NRS Chapter 92A. Respondents sent CYH a Dissenters Estimate of Fair Value
10 and Demand for Payment, alleging the fair value of CYH's stock to be \$23.28 per share,
11 which would make Respondents shares worth \$21.5 million. Respondents identified the
12 overly inflated estimate of \$23.28 per share despite CYH's stock being traded on the
13 NASDAQ at a high of \$3.20 during the fourth quarter of 2015, and at \$1.97 per share
14 immediately prior to the announcement of the merger on March 10, 2016. This lawsuit
15 was filed as a result of Respondents' demand to be paid \$23.28 per share, nearly seven
16 times the amount CYH's other stockholders received, and nearly 12 times more than the
17 publicly traded market price listed on the NASDAQ immediately prior to the
18 announcement of the merger.

19 The case came on for non-jury trial before the Honorable Nancy Allf, on
20 September 26, September 27, September 28, September 29, September 30, October 3,
21 October 6, and October 10, 2023. At trial, both parties presented expert testimony
22 regarding the value of the CYH's stock prior to the merger. The parties' experts
23 provided drastically different opinions regarding the company's value. CYH's expert,
24 Christian Haven, opined that the value of CYH's stock was \$2.80 per share.
25 Respondents' expert, Joseph Leauanae, opined that the value of CYH's stock was \$22.52
per share. The fundamental difference was the valuation approach the experts primarily
relied upon. Both experts agreed that there were three recognized valuation approaches
for valuing a business: Discounted Income, Market Comparison, and Asset Replacement



Silver State Law
Solid Representation

Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445

1 or Net Asset Value (“NAV”). Because CYH was a publicly traded company, there is
2 also a fourth approach, the Market Price.

3 Following trial, the Court entered a Minute Order finding in favor of
4 Respondents in the amount of \$22.52 per share, and ordering Respondents’ counsel to
5 prepare findings of fact, conclusions of law and judgment. Respondents filed their
6 proposed Findings of Fact, Conclusion of Law and Judgment, which the District Court
7 entered without changes, on May 11, 2023. Notice of Entry of the Findings of Fact,
8 Conclusion of Law and Judgment was filed on May 17, 2023. CYH now appeals the
9 District Court’s Findings of Fact, Conclusion of Law and Judgment in this matter.

10 **10. Whether the case has previously been the subject of an appeal or original
11 proceeding:**

12 No.

13 **11. Whether the appeal involves child custody or visitation:**

14 No.

15 **12. Whether the appeal involves the possibility of settlement:**

16 No.

17 DATED this 14th day of June, 2023.

18 SILVER STATE LAW LLC

19 By: /s/ J. Robert Smith

20 J. Robert Smith, Esq. (NSB #10992)
21 61 Continental Drive
22 Reno, Nevada 89509
23 (775) 786-7445

24 ***Attorneys for Petitioner***
25 ***CHINA YIDA HOLDING, CO.***



Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

CERTIFICATE OF SERVICE

I certify that I am an employee of Silver State Law LLC and that on this date I caused to be served a true copy of the foregoing **CASE APPEAL STATEMENT** on all parties to this action by the method(s) indicated below:

☐ by placing an original or true copy thereof in a sealed envelope, with sufficient postage affixed thereto, in the United States mail at Reno, Nevada, addressed to:

☒ I hereby certify that on the date below, I electronically filed the foregoing with the Clerk of the Court by using the ECF system which served the following parties electronically:

☐ by personal delivery/hand delivery addressed to:

Dated: June 14, 2023

/s/ Erika A. Rodriguez
Employee of Silver State Law LLC



Silver State Law
61 Continental Drive
Reno, NV 89509
(775) 786-7445

CASE SUMMARY**CASE NO. A-16-746732-P**

China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd, Respondent(s)

§
§
§
§
§
§
§

Location: **Department 27**
 Judicial Officer: **Allf, Nancy**
 Filed on: **11/15/2016**
 Cross-Reference Case Number: **A746732**
 Supreme Court No.: **79807**
80709

CASE INFORMATION

Statistical Closures
 09/09/2019 Summary Judgment

Case Type: **Other Civil Filings (Petition)**

Case Status: **08/03/2021 Reopened**

DATE**CASE ASSIGNMENT****Current Case Assignment**

Case Number A-16-746732-P
 Court Department 27
 Date Assigned 11/15/2016
 Judicial Officer Allf, Nancy

PARTY INFORMATION

Petitioner **China Yida Holding Co**

Lead Attorneys

Smith, J. Robert, ESQ
Retained
 775-786-7445(W)

Respondent **Annuity & Life Reassurance Ltd**

Pocker, Richard J.
Retained
 7023827300(W)

Pope Investments II LLC

Pocker, Richard J.
Retained
 7023827300(W)

Pope Investments LLC

Pocker, Richard J.
Retained
 7023827300(W)

DATE**EVENTS & ORDERS OF THE COURT****INDEX****EVENTS**

11/15/2016



Petition

Filed by: Petitioner China Yida Holding Co
[1] Petition for: (1) Declaratory Relief and; (2) Fair Value Determination

11/15/2016



Initial Appearance Fee Disclosure

Filed By: Petitioner China Yida Holding Co
[2] Initial Appearance Fee Disclosure

12/01/2016



Summons

Filed by: Petitioner China Yida Holding Co
[3] Summons

12/01/2016



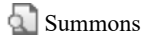
Summons

CASE SUMMARY

CASE NO. A-16-746732-P

Filed by: Petitioner China Yida Holding Co
[4] Summons - Civil and Acceptance of Service

12/01/2016



Summons

Filed by: Petitioner China Yida Holding Co
[5] Summons-Civil

01/06/2017



Amended Petition

Filed By: Petitioner China Yida Holding Co
[6] First Amended Petition for Fair Value Determination

02/06/2017



Answer to Complaint

Filed by: Respondent Pope Investments LLC
[7] Response to First Amended Petition for Fair Value Determination

04/14/2017



Commissioners Decision on Request for Exemption - Granted

[8] Commissioner's Decision on Request for Exemption - Granted

04/17/2017



Arbitration File

[9] Arbitration File

06/06/2017



Joint Case Conference Report

Filed By: Petitioner China Yida Holding Co
[10] Joint Case Conference Report

06/23/2017



Scheduling Order

[11] Scheduling Order

06/29/2017



Order Setting Civil Bench Trial

[12] Order Setting Civil Bench Trial, Pre-Trial/Calendar Call

10/12/2017



Stipulation and Order

[13] Stipulation and Order to Continue Discovery

10/13/2017



Notice of Entry of Stipulation and Order

Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd
[14] Notice of Entry of Stipulation and Order to Continue Discovery

12/08/2017



Stipulation and Order

Filed by: Petitioner China Yida Holding Co
[15] Stipulation and Order to Extend Rebuttal Expert Disclosure Deadline

12/11/2017



Notice of Entry of Stipulation and Order

Filed By: Petitioner China Yida Holding Co
[16] Notice of Entry of Stipulation and Order to Extend Rebuttal Expert Disclosure Deadline

01/24/2018



Order Setting Civil Bench Trial

[17] Order Re-Setting Civil Bench Trial, Pre-Trial/Calendar Call

01/25/2018
















Stipulation and Order

[18] Stipulation and Order to Continue Discovery and Trial














CASE SUMMARY

CASE NO. A-16-746732-P

01/30/2018	 Notice of Entry of Stipulation and Order Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[19] Notice of Entry of Stipulation and Order to Continue Discovery and Trial</i>
05/11/2018	 Stipulation and Order <i>[20] Stipulation and Order to Continue Discovery and Trial (Fourth Request)</i>
05/14/2018	 Notice of Entry of Stipulation and Order Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[21] Notice of Entry of Stipulation and Order to Continue Discovery and Trial</i>
05/14/2018	 Order Setting Civil Non-Jury Trial and Calendar Call Filed By: Petitioner China Yida Holding Co <i>[22] Order Re-Setting Civil Bench Trial, Pre-Trial/Calendar Call</i>
09/07/2018	 Stipulation and Order <i>[23] Stipulation and Order to Continue Discovery (Fith Request)</i>
09/11/2018	 Notice of Entry of Stipulation and Order Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[24] Notice of Entry of Stipulation and Order to Continue Discovery</i>
09/20/2018	 Stipulation and Order <i>[25] Amended Stipulation and Order to Continue Discovery (Fifth Request)</i>
09/21/2018	 Notice of Entry of Stipulation and Order Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[26] Notice of Entry of Amended Stipulation and Order to Continue Discovery</i>
12/14/2018	 Stipulation and Order Filed by: Petitioner China Yida Holding Co <i>[27] Stipulation and Order to Continue Trial Date and Certain Discovery Deadlines</i>
12/17/2018	 Notice of Entry of Stipulation and Order Filed By: Petitioner China Yida Holding Co <i>[28] Notice of Entry of Stipulation and Order to Continue Trial Date and Certain Discovery Deadlines</i>
12/19/2018	 Order Setting Civil Non-Jury Trial and Calendar Call <i>[29] Order Re-Setting Civil Bench Trial, Pre-Trial / Calendar Call</i>
03/22/2019	 Stipulation and Order Filed by: Petitioner China Yida Holding Co <i>[30] Stipulation and Order to Continue Trial Date and Certain Discovery Deadlines</i>
03/22/2019	 Notice of Entry of Stipulation and Order Filed By: Petitioner China Yida Holding Co <i>[31] Notice of Entry of Stipulation and Order to Continue Trial Date and Certain Discovery Deadlines</i>














CASE SUMMARY

CASE NO. A-16-746732-P

04/24/2019	 Order Setting Civil Non-Jury Trial and Calendar Call <i>[32] Order Re-Setting Civil Bench Trial, Pre-Trial/Calendar Call</i>
05/22/2019	 Motion for Summary Judgment Filed By: Petitioner China Yida Holding Co <i>[33] Petitioner China Yida Holdings, Co.'s Motion for Summary Judgment</i>
05/22/2019	 Declaration Filed By: Petitioner China Yida Holding Co <i>[34] Declaration of Minhua Chen in Support of Motion for Summary Judgment</i>
05/22/2019	 Declaration Filed By: Petitioner China Yida Holding Co <i>[35] Declaration of J. Robert Smith, Esq. in Support of Petitioner's Motion for Summary Judgment</i>
05/22/2019	 Appendix Filed By: Petitioner China Yida Holding Co <i>[36] Appendix of Exhibits to Petitioner China Yida Holding, Co.'s Motion for Summary Judgment</i>
05/22/2019	 Clerk's Notice of Hearing <i>[37] Notice of Hearing</i>
06/03/2019	 Stipulation and Order Filed by: Petitioner China Yida Holding Co <i>[38] Stipulation and Order Re-Noticing Petitioner's Motion for Summary Judgment</i>
06/03/2019	 Notice of Entry of Stipulation and Order Filed By: Petitioner China Yida Holding Co <i>[39] Notice of Entry of Stipulation and Order Re-Noticing Petitioner's Motion for Summary Judgment</i>
06/26/2019	 Opposition to Motion For Summary Judgment Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[40] Respondents' Opposition to Motion for Summary Judgment</i>
07/10/2019	 Reply in Support Filed By: Petitioner China Yida Holding Co <i>[41] Petitioner China Yida Holding, Co.'s Reply in Support of Motion for Summary Judgment</i>
07/12/2019	 Motion to Strike Filed By: Petitioner China Yida Holding Co <i>[42] Petitioner's Motion to Strike Respondent's Experts Reports and Exclude Respondents' Expert Joseph Leauanae</i>
07/12/2019	 Declaration Filed By: Petitioner China Yida Holding Co <i>[43] Declaration of J. Robert Smith in Support of Petitioner's Motion to Strike</i>
07/12/2019	 Clerk's Notice of Hearing <i>[44] Notice of Hearing</i>













CASE SUMMARY

CASE NO. A-16-746732-P

09/09/2019	 Order Granting Summary Judgment Filed By: Petitioner China Yida Holding Co <i>[45] Order Granting Petitioner China Yida Holding, Co.'s Motion for Summary Judgment</i>
09/09/2019	 Notice of Entry of Order Filed By: Petitioner China Yida Holding Co <i>[46] Notice of Entry of Order Granting Petitioner China Yida Holding Co.'s Motion for Summary Judgment</i>
09/16/2019	 Memorandum of Costs and Disbursements Filed By: Petitioner China Yida Holding Co <i>[47] Petitioner's Memorandum of Costs and Disbursements</i>
09/19/2019	 Motion to Retax Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[48] Respondents' Motion to Retax Petitioner's Memorandum of Costs</i>
09/19/2019	 Clerk's Notice of Hearing <i>[49] Notice of Hearing</i>
09/23/2019	 Motion for Attorney Fees Filed By: Petitioner China Yida Holding Co <i>[50] Petitioner's Motion for Attorneys' Fees</i>
09/23/2019	 Declaration Filed By: Petitioner China Yida Holding Co <i>[51] Declaration of J. Robert Smith in Support of Motion for Attorneys' Fees</i>
09/24/2019	 Clerk's Notice of Hearing <i>[52] Notice of Hearing</i>
10/03/2019	 Stipulation and Order <i>[53] Stipulation and Order Regarding Petitioner's Opposition to Motion to Retax Costs & Respondent's Opposition to Motion for Attorney's Fees</i>
10/04/2019	 Opposition to Motion Filed By: Petitioner China Yida Holding Co <i>[54] Petitioner's Opposition to Respondents' Motion to Retax</i>
10/08/2019	 Notice of Appearance Party: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[55] Notice of Appearance and Association of Counsel</i>
10/08/2019	 Notice of Entry of Order Filed By: Petitioner China Yida Holding Co <i>[56] Notice of Entry of Stipulation and Order Regarding Petitioner's Opposition to Motion to Retax Costs and Respondent's Opposition to Motion for Attorney's Fees (First Request)</i>
10/09/2019	 Notice of Appeal Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[57] Respondents' Notice of Appeal</i>













CASE SUMMARY

CASE NO. A-16-746732-P

10/09/2019	 Case Appeal Statement Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[58] Respondents' Case Appeal Statement</i>
10/11/2019	 Opposition to Motion Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[59] Respondents' Opposition to Petitioner's Motion for Attorneys' Fees</i>
10/16/2019	 Reply in Support Filed By: Petitioner China Yida Holding Co <i>[60] Petitioner's Reply in Support of Motion for Attorney's Fees</i>
10/17/2019	 Reply in Support Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[61] Reply Brief in Support of Respondents' Motion to Retax Petitioner's Memorandum of Costs</i>
12/30/2019	 Request Filed by: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[62] Request for Transcript of Proceedings</i>
01/28/2020	 Order Granting Motion Filed By: Petitioner China Yida Holding Co <i>[63] Order Granting Petitioner China Yida Holding Co.'s Motion for Attorneys' Fees</i>
01/28/2020	 Recorders Transcript of Hearing <i>[64] Transcript of Proceedings, Petitioner China Yida Holding, Co.'s Motion for Summary Judgment, Heard on July 18, 2019</i>
01/29/2020	 Notice of Entry of Order Filed By: Petitioner China Yida Holding Co <i>[65] Notice of Entry of Order Granting Petitioner China Yida Holding Co.'s Motion for Attorneys' Fees</i>
01/29/2020	 Order Granting <i>[66] Order Granting in Part and Denying in Part Respondents' Motion to Retax Costs</i>
01/30/2020	 Notice of Entry of Order Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[67] Notice of Entry of Order</i>
02/26/2020	 Notice of Appeal Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[68] Respondents' Notice of Appeal</i>
02/26/2020	 Case Appeal Statement Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd

CASE SUMMARY

CASE NO. A-16-746732-P

	<i>[69] Respondents' Case Appeal Statement</i>
03/10/2020	 Request Filed by: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[70] Request for Transcript of Proceedings</i>
04/06/2020	 Transcript of Proceedings <i>[71] Transcript of Proceedings, Respondents' Motion to Retax Petitioner's Memorandum of Costs; Petitioner's Motion for Attorney's Fees 9/6/2019</i>
08/03/2021	 NV Supreme Court Clerks Certificate/Judgment -Remanded <i>[72] Nevada Supreme Court Clerk's Certificate/Remittitur Judgment - Reversed and Remanded</i>
08/16/2021	 Substitution of Attorney Filed by: Petitioner China Yida Holding Co <i>[73] Substitution of Law Firm</i>
01/07/2022	 Scheduling and Trial Order <i>[74] Order Re-Setting Civil Bench Trial, Pre-Trial/Calendar Call</i>
02/16/2022	 Notice of Change of Address Filed By: Petitioner China Yida Holding Co <i>[75] Notice of Change of Address</i>
03/03/2022	 Motion to Strike Filed By: Petitioner China Yida Holding Co <i>[76] Petitioner China Yida Holding's Renewed Motion to Strike Respondents' Expert Report and Exclude Respondents' Expert Joseph Leauanae</i>
03/03/2022	 Declaration <i>[77] Declaration of J Robert Smith in support of Petitioner's Renewed Motion to Strike Respondents' Expert Report and Exclude Respondents' Expert Joseph Leauanae</i>
03/04/2022	 Clerk's Notice of Hearing <i>[78] Clerk's Notice of Hearing</i>
03/10/2022	 Stipulation and Order Filed by: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[79] Stipulation and Order to Extend Deadline for Filing of the Respondents Opposition to Petitioner s Renewed Motion to Strike Respondents Expert Report and Exclude Respondents Expert Joseph Leauanae (First Request</i>
03/11/2022	 Notice of Entry of Stipulation and Order Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[80] Notice of Entry of Stipulation and Order to Extend Deadline for Filing of the Respondents Opposition to Petitioner's Renewed Motion to Strike Respondents' Expert Report and Exclude Respondents' Expert Joseph Leauanae (First Request)</i>
03/24/2022	 Opposition Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[81] Respondents' Opposition to Petitioner's Renewed Motion to Strike Expert Witness</i>

CASE SUMMARY

CASE NO. A-16-746732-P

03/24/2022



Opposition

Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd
[82] Appendix of Exhibits in Support of Respondents' Opposition to Petitioner's Renewed Motion to Strike Expert Witness

03/28/2022



Motion in Limine to Exclude Expert Witness

Filed by: Petitioner China Yida Holding Co
[83] Petitioner's Motion in Limine No. 1 to Exclude William P. Wells from Offering Expert Opinions and Testimony

03/28/2022



Clerk's Notice of Hearing

Party: Petitioner China Yida Holding Co
[84] Notice of Hearing

03/31/2022



Reply in Support

Filed By: Petitioner China Yida Holding Co
[85] Petitioner's Reply In Support of Motion to Strike Respondent's Expert Report and Exclude Respondents' Expert Joseph Leauanae

03/31/2022



Stipulation and Order

Filed by: Petitioner China Yida Holding Co
[86] Stipulation And Order To Continue Motion In Limine Hearing and Status Hearing And To Extend Deadline For Filing Of The Respondents Opposition To Petitioner's Motion In Limine No. 1

04/18/2022



Opposition to Motion in Limine

Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd
[87] Respondents Opposition to Petitioners Motion in Limine No. 1 to Exclude William P. Wells from Offering Expert Opinions and Testimony

04/26/2022



Pre-Trial Disclosure

Party: Petitioner China Yida Holding Co
[88] Petitioners' Pre-Trial Disclosures

05/04/2022



Supplement

Filed by: Petitioner China Yida Holding Co
[89] Petitioner's Supplemental Pre-Trial Disclosures

05/05/2022



Supplement

Filed by: Petitioner China Yida Holding Co
[90] Petitioner's Second Supplemental Pre-Trial Disclosures

05/05/2022



Reply in Support

Filed By: Petitioner China Yida Holding Co
[91] Petitioner's Reply in Support of Motion in Limine to Exclude Wells from Offering Expert Opinions and Testimony

05/09/2022


















Joint Pre-Trial Memorandum

Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd
[92] Joint Pre-Trial Memorandum

06/06/2022

CASE SUMMARY

CASE NO. A-16-746732-P

	 Scheduling and Trial Order <i>[93] Scheduling And Trial Order</i>
07/18/2022	 Joint Pre-Trial Memorandum Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC <i>[94] First Amended Joint Pre-Trial Memorandum</i>
10/12/2022	 Court Recorders Invoice for Transcript <i>[95] Petitioner</i>
10/12/2022	 Court Recorders Invoice for Transcript <i>[96] Respondent</i>
11/03/2022	 Stipulation and Order <i>[97] Stipulation and Order for Closing Brief Schedule</i>
11/18/2022	 Brief Filed By: Petitioner China Yida Holding Co <i>[98] Petitioner China Yida Holding Co Post Trial Brief RE: Closing Argument</i>
12/05/2022	 Stipulation and Order Filed by: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[99] Amended Stipulation and Order for Closing Brief Schedule</i>
12/12/2022	 Court Recorders Invoice for Transcript <i>[100] Petitioner</i>
12/12/2022	 Court Recorders Invoice for Transcript <i>[101] Respondent</i>
12/12/2022	 Stipulation and Order <i>[102] Second Amended Stipulation And Order For Closing Brief Schedule</i>
12/23/2022	 Respondent's Brief Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[103] Respondents' Post-Trial Closing Brief</i>
01/03/2023	 Stipulation and Order <i>[104] Third Amended Stipulation And Order for Closing Brief Schedule</i>
01/13/2023	 Brief Filed By: Petitioner China Yida Holding Co <i>[105] Petitioner China Yida Holding Co's Post-Trial Brief re: Closing Argument</i>
05/11/2023	 Findings of Fact, Conclusions of Law and Judgment <i>[106] Pope v China Yida- Proposed Judgment (Final)</i>
05/17/2023	 Notice of Entry of Findings of Fact, Conclusions of Law Filed By: Respondent Pope Investments LLC; Respondent Pope Investments II LLC; Respondent Annuity & Life Reassurance Ltd <i>[107] Notice of Entry of Findings of Fact, Conclusions of Law, and Judgment</i>

CASE SUMMARY

CASE NO. A-16-746732-P

06/14/2023



Notice of Appeal

[108] Notice of Appeal

06/14/2023



Case Appeal Statement

[109] Case Appeal Statement

DISPOSITIONS

09/09/2019

Summary Judgment (Judicial Officer: Allf, Nancy)

Debtors: Pope Investments LLC (Respondent), Pope Investments II LLC (Respondent), Annuity & Life Reassurance Ltd (Respondent)

Creditors: China Yida Holding Co (Petitioner)

Judgment: 09/09/2019, Docketed: 09/09/2019

01/28/2020

Judgment for Attorney's Fees (Judicial Officer: Allf, Nancy)

Debtors: Pope Investments LLC (Respondent), Pope Investments II LLC (Respondent), Annuity & Life Reassurance Ltd (Respondent)

Creditors: China Yida Holding Co (Petitioner)

Judgment: 01/28/2020, Docketed: 01/28/2020

Total Judgment: 41,053.50

01/29/2020

Order (Judicial Officer: Allf, Nancy)

Debtors: Pope Investments LLC (Respondent), Pope Investments II LLC (Respondent), Annuity & Life Reassurance Ltd (Respondent)

Creditors: China Yida Holding Co (Petitioner)

Judgment: 01/29/2020, Docketed: 01/30/2020

Total Judgment: 4,387.00

08/03/2021

Clerk's Certificate (Judicial Officer: Allf, Nancy)

Debtors: China Yida Holding Co (Petitioner)

Creditors: Pope Investments LLC (Respondent), Pope Investments II LLC (Respondent), Annuity & Life Reassurance Ltd (Respondent)

Judgment: 08/03/2021, Docketed: 08/05/2021

Comment: Supreme Court No. 79807/80709 Appeal Reversed

HEARINGS

05/10/2018

CANCELED Pretrial/Calendar Call (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated - per Stipulation and Order

05/14/2018

CANCELED Bench Trial (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated - per Stipulation and Order

Order Setting Civil Bench Trial, Pre-Trial/Calendar Call

08/30/2018

CANCELED Pretrial/Calendar Call (10:31 AM) (Judicial Officer: Allf, Nancy)

Vacated - Superseding Order

09/04/2018

CANCELED Bench Trial (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated - Superseding Order

01/10/2019

CANCELED Pretrial/Calendar Call (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated - Superseding Order

01/14/2019

CANCELED Bench Trial (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated - Superseding Order

06/27/2019

CANCELED Calendar Call (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated - per Stipulation and Order

07/01/2019

CANCELED Jury Trial (10:30 AM) (Judicial Officer: Allf, Nancy)

CASE SUMMARY

CASE NO. A-16-746732-P

Vacated - per Stipulation and Order

07/18/2019



Motion for Summary Judgment (10:30 AM) (Judicial Officer: Allf, Nancy)

Events: 05/22/2019 Motion for Summary Judgment

Petitioner China Yida Holding, Co.'s Motion for Summary Judgment

Granted;

Journal Entry Details:

Arguments by counsel regarding the merits of and opposition to the pending motion. Colloquy regarding the provision in the merger agreement as it applies to the minutes. Court stated its findings and ORDERED, Petitioner China Yida Holding, Co.'s Motion for Summary Judgment GRANTED. Mr. Smith to prepare the findings of fact and conclusions of law which are to be incorporated into the order and submitted to Mr. Chasey for approval. COURT FURTHER ORDERED, all future hearings VACATED. ;

08/15/2019

CANCELED Motion to Strike (9:30 AM) (Judicial Officer: Allf, Nancy)

Vacated

Petitioner's Motion to Strike Respondents' Expert Reports and Exclude Respondents' Expert Joseph Leauanae

08/22/2019

CANCELED Calendar Call (10:31 AM) (Judicial Officer: Allf, Nancy)

Vacated

08/26/2019

CANCELED Bench Trial (10:30 AM) (Judicial Officer: Allf, Nancy)

Vacated

11/06/2019

Motion to Retax (1:15 PM) (Judicial Officer: Allf, Nancy)

Respondents' Motion to Retax Petitioner's Memorandum of Costs

11/06/2019

Motion for Attorney Fees (1:15 PM) (Judicial Officer: Allf, Nancy)

Petitioner's Motion for Attorney's Fees

Granted;

11/06/2019



All Pending Motions (1:15 PM) (Judicial Officer: Allf, Nancy)

Matter Heard;

Journal Entry Details:

RESPONDENT'S MOTION TO RETAX PETITIONER'S MEMORANDUM OF COSTS...PETITIONER'S MOTION FOR ATTORNEY'S FEES PETITIONER'S MOTION FOR ATTORNEY'S FEES Upon inquiry of Court if Mr. Smith was abandoning the 18,010 for fees, Mr. Smith stated he was. Arguments by Mr. Smith and Mr. Pocker regarding the merits of and opposition to the motion. Court stated the motion was only being consider under NRCP 68, stated its findings, and ORDERED, Petitioner's Motion for Attorney's Fees. Mr. Smith to prepare the order and submit it to opposing counsel for approval as to form. RESPONDENT'S MOTION TO RETAX PETITIONER'S MEMORANDUM OF COSTS Arguments by Mr. Pocker and Mr. Smith regarding the merits of and opposition to the motion. Court stated its findings and ORDERED, Respondents' Motion to Retax Petitioner's Memorandum of Costs GRANTED IN PART as to costs after the time the judgment was made. Mr. Pocker to prepare the order and submit it to opposing counsel for approval as to form.;

08/10/2021



Minute Order (3:00 AM) (Judicial Officer: Allf, Nancy)

Minute Order - No Hearing Held;

Journal Entry Details:

COURT FINDS after review that on November 15, 2016 a Complaint was filed. COURT FURTHER FINDS after review that on September 9, 2019 an Order Granting Summary Judgment was filed. COURT FURTHER FINDS after review that on October 9, 2019 a Case Appeal Statement was filed. COURT FURTHER FINDS after review that on August 3, 2021 the Supreme Court of Nevada filed Judgment. The Judgement reversed and remanded the Court's judgment. THEREFORE COURT ORDERS for good cause appearing and after review that the Status Check: Remittitur is hereby scheduled on September 8, 2021 at 9:00 am on Motions Calendar. 9/8/2021 9:00 AM STATUS CHECK: REMITTITUR CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 8/10/2021.;

CASE SUMMARY

CASE NO. A-16-746732-P

09/07/2021



Minute Order (3:00 AM) (Judicial Officer: Allf, Nancy)

Minute Order: BlueJeans Appearance

Minute Order - No Hearing Held; Minute Order: BlueJeans Appearance

Journal Entry Details:

Department 27 Information to Appear Telephonically Re: Matter set on September 8, 2021, 9:00 a.m. Please be advised that due to the COVID-19 pandemic, Department 27 will continue to conduct Court hearings REMOTELY using the Blue Jeans Video Conferencing system. Counsel have the choice to appear either by phone or computer/video, however, if appearing remotely via BlueJeans, please appear by audio AND video. Also, in person hearings are now being held in Department 27, at the option of counsel. Mask wearing protocols will be strictly enforced. As of May 1, 2021, the Governor has relaxed the capacity to 80%, so that the courtroom can now accommodate up to 32 people. Dial the following number: 1-408-419-1715 Meeting ID: 897 138 369 Meeting URL: <https://bluejeans.com/897138369> To connect by phone dial the number provided and enter the meeting ID followed by # To connect by computer if you do NOT have the app, copy the URL link into a web browser. Google Chrome is preferred but not required. Once you are on the BlueJeans website click on Join with Browser which is located on the bottom of the page. Follow the instructions and prompts given by BlueJeans. You may also download the Blue Jeans app and join the meeting by entering the meeting ID PLEASE NOTE the following protocol each participant will be required to follow: Place your phone on MUTE while waiting for your matter to be called. Do NOT place the call on hold since some phones may play wait/hold music. Please do NOT use speaker phone as it causes a loud echo/ringing noise. Please state your name each time you speak so that the court recorder can capture a clear record. Please be mindful of rustling papers, background noise, and coughing or loud breathing. Please be mindful of where your camera is pointing. We encourage you to visit the bluejeans.com website to get familiar with the Blue Jeans phone/videoconferencing system before your hearing. If your hearing gets continued to a different date after you have already received this minute order please note a new minute order will issue with a different meeting ID since the ID number changes with each meeting/hearing. Please be patient if you call in and we are in the middle of oral argument from a previous case. Your case should be called shortly. Again, please keep your phone or computer mic on MUTE until your case is called. CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 9/7/2021. ;

09/08/2021



Status Check (9:00 AM) (Judicial Officer: Crockett, Jim)

Status Check: Remittitur

Matter Heard;

Journal Entry Details:

Richard J. Pocker, Esq. present in courtroom All other parties present via the BlueJeans Videoconferencing Application. Mr. Smith stated summary judgment was entered in the case, the matter went to supreme court and was remanded, and now parties need a new trial date of two days. Mr. Smith further stated there may be a pending motion that needs to be reset. Colloquy regarding how far out to set trial and possibility of a settlement conference. Mr. Smith stated he believes parties are too far apart for another settlement conference. COURT ORDERED, status check SET for trial setting; parties to be prepare to advise Judge Allf as to trial readiness, time needed for trial, and the motion that needs to be reset. 10/6/2021 9:00 AM STATUS CHECK: TRIAL SETTING;

09/28/2021



Minute Order (3:00 AM) (Judicial Officer: Allf, Nancy)

Minute Order - No Hearing Held;

Journal Entry Details:

COURT FINDS after review that on September 8, 2021 a Status Check: Remittitur was heard. Mr. Smith stated summary judgment was entered in the case, the matter went to Supreme Court and was remanded, and now parties need a new trial date of two days. Mr. Smith further stated there may be a pending motion that needs to be reset. THEREFORE, COURT ORDERS for good cause appearing and after review that a Status Check is hereby scheduled for November 30, 2021 on Chamber Calendar. 11/30/2021 (CHAMBERS) STATUS CHECK CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 9/28/2021.;

10/04/2021



Minute Order (3:00 AM) (Judicial Officer: Allf, Nancy)

Minute Order: BlueJeans Appearance

CASE SUMMARY

CASE NO. A-16-746732-P

Minute Order - No Hearing Held; Minute Order: BlueJeans Appearance

Journal Entry Details:

Department 27 Information to Appear Telephonically Re: Matter set on October 6, 2021 Please be advised that due to the COVID-19 pandemic, Department 27 will continue to conduct Court hearings REMOTELY using the Blue Jeans Video Conferencing system. Counsel have the choice to appear either by phone or computer/video, however, if appearing remotely via BlueJeans, please appear by audio AND video. Also, in person hearings are now being held in Department 27, at the option of counsel. Mask wearing protocols will be strictly enforced. As of May 1, 2021, the Governor has relaxed the capacity to 80%, so that the courtroom can now accommodate up to 32 people. Dial the following number: 1-408-419-1715 Meeting ID: 897 138 369 Meeting URL: <https://bluejeans.com/897138369> To connect by phone dial the number provided and enter the meeting ID followed by # To connect by computer if you do NOT have the app, copy the URL link into a web browser. Google Chrome is preferred but not required. Once you are on the BlueJeans website click on Join with Browser which is located on the bottom of the page. Follow the instructions and prompts given by BlueJeans. You may also download the Blue Jeans app and join the meeting by entering the meeting ID PLEASE NOTE the following protocol each participant will be required to follow: Place your phone on MUTE while waiting for your matter to be called. Do NOT place the call on hold since some phones may play wait/hold music. Please do NOT use speaker phone as it causes a loud echo/ringing noise. Please state your name each time you speak so that the court recorder can capture a clear record. Please be mindful of rustling papers, background noise, and coughing or loud breathing. Please be mindful of where your camera is pointing. We encourage you to visit the Bluejeans.com website to get familiar with the Blue Jeans phone/videoconferencing system before your hearing. If your hearing gets continued to a different date after you have already received this minute order please note a new minute order will issue with a different meeting ID since the ID number changes with each meeting/hearing. Please be patient if you call in and we are in the middle of oral argument from a previous case. Your case should be called shortly. Again, please keep your phone or computer mic on MUTE until your case is called. CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 10/4/2021. ;

10/06/2021



Status Check: Trial Setting (9:00 AM) (Judicial Officer: Allf, Nancy)

Matter Heard;

Journal Entry Details:

Colloquy regarding potential trial dates and the pending motion filed by Mr. Smith. COURT advised counsel of the new discovery cutoff date and that a new trial scheduling order will issue. COURT FURTHER ORDERED, STATUS CHECK set for 11/30/21, VACATED.;

11/30/2021

CANCELED Status Check (3:00 AM) (Judicial Officer: Allf, Nancy)

Vacated - per Judge

04/06/2022



Motion to Strike (9:00 AM) (Judicial Officer: Allf, Nancy)

Petitioner China Yida Holding's Renewed Motion to Strike Respondents' Expert Report and Exclude Respondents' Expert Joseph Leauanae

Denied;

Journal Entry Details:

Arguments by counsel regarding the merits of and opposition to the motion. Court stated its findings noting that it FINDS the reports were not untimely, and ORDERED, Petitioner China Yida Holding's Renewed Motion to Strike Respondents' Expert Report and Exclude Respondents' Expert Joseph Leauanae DENIED. Mr. Pocker to prepare the order and submit it to opposing counsel for approval.;

05/12/2022

Motion in Limine (10:30 AM) (Judicial Officer: Barker, David)

Petitioner's Motion in Limine No. 1 to Exclude William P. Wells from Offering Expert Opinions and Testimony

Denied;

05/12/2022






All Pending Motions (10:30 AM) (Judicial Officer: Barker, David)

Matter Heard;

Journal Entry Details:

PETITIONER'S MOTION IN LIMINE NO. 1 TO EXCLUDE WILLIAM P. WELLS FROM OFFERING EXPERT OPINIONS AND TESTIMONY...CALENDAR CALL...STATUS CHECK:

CASE SUMMARY**CASE NO. A-16-746732-P**

	<p><i>TRIAL READINESS Arguments by Mr. Smith and Mr. Chasey regarding the Motion in Limine. COURT ORDERED, Motion DENIED. Court noted this was the oldest case on the stack and trial was estimated to last 4 days. Mr. Smith advised their witnesses were in China and currently on lockdown. Mr. Pocker advised they were ready for trial however it was not known when the witnesses would be available. Upon Court's inquiry, Mr. Smith advised there was no 5 year rule as it was a remand from the Supreme Court. Due to the unavailability of the witnesses and COVID-19, COURT ORDERED, trial VACATED and RESET; new trial order to issue. 7/21/2022 10:30 AM CALENDAR CALL 8/1/2022 10:30 AM BENCH TRIAL;</i></p>
05/12/2022	<p>Calendar Call (10:31 AM) (Judicial Officer: Barker, David)</p> <p>Vacated and Reset;</p>
05/12/2022	<p>Status Check (10:31 AM) (Judicial Officer: Barker, David)</p> <p><i>TRIAL READINESS</i></p> <p>3/31/22 SAO</p> <p>Matter Heard;</p>
05/23/2022	<p>CANCELED Bench Trial (10:30 AM) (Judicial Officer: Allf, Nancy)</p> <p><i>Vacated - per Judge</i></p>
07/21/2022	<p> Calendar Call (10:30 AM) (Judicial Officer: Allf, Nancy)</p> <p>Matter Heard;</p> <p>Journal Entry Details:</p> <p><i>Appearances made via the BlueJeans Videoconferencing Application: Robert J. Smith, Esq. Colloquy regarding available dates on the trial stack for a four day trial. As available trial dates on this stack do not work for counsel, COURT ORDERED, trial dates VACATED and RESET. Court directed counsel to co-ordinate trial dates with its Judicial Executive Assistant (JEA) for trial setting.;</i></p>
08/01/2022	<p>CANCELED Bench Trial (9:30 AM) (Judicial Officer: Allf, Nancy)</p> <p><i>Vacated</i></p>
08/25/2022	<p> Calendar Call (10:30 AM) (Judicial Officer: Israel, Ronald J.)</p> <p>Matter Heard;</p> <p>Journal Entry Details:</p> <p><i>Appearances made via the BlueJeans Videoconferencing Application: Peter L. Chasey, Esq. and J. Robert Smith, Esq. Colloquy regarding trial setting. Mr. Smith stated they received an e-mail from Court's Judicial Executive Assistant that there may be availability for trial from September 26, 2022 through October 4, 2022 and it could not be confirmed until August 30, 2022. Counsel stated they would like to be tentatively set for those days. COURT SO ORDERED. Court noted the case would be eligible for reassignment. 9/26/2022 9:00 AM BENCH TRIAL 9/27/2022 9:00 AM BENCH TRIAL 9/28/2022 1:00 PM BENCH TRIAL 9/29/2022 1:00 PM BENCH TRIAL 9/30/2022 9:00 AM BENCH TRIAL 10/3/2022 9:00 AM BENCH TRIAL 10/4/2022 9:00 AM BENCH TRIAL;</i></p>
09/06/2022	<p>CANCELED Bench Trial (9:30 AM) (Judicial Officer: Allf, Nancy)</p> <p><i>Vacated</i></p>
09/26/2022	<p> Bench Trial (9:30 AM) (Judicial Officer: Allf, Nancy)</p> <p>09/26/2022-09/30/2022, 10/03/2022, 10/06/2022, 10/10/2022</p> <p>MINUTES</p> <p>Trial Continues;</p> <p>Trial Continues;</p> <p>Trial Continues;</p> <p>Trial Continues;</p> <p>Trial Continues;</p> <p>Trial Continues;</p> <p>Trial Continues;</p> <p>Verdict;</p> <p>Journal Entry Details:</p>

CASE SUMMARY

CASE NO. A-16-746732-P

Testimony presented. (See Worksheet). Courtroom Clerk Nicole Cejas present in place of Courtroom Clerk Pharan Burchfield from 10:45 a.m. to 1:27 p.m. Continued testimony and exhibits presented. (See Worksheets). Respondents rested. Rebuttal testimony presented. (See Worksheet.) Colloquy regarding closing on the briefing and written submissions. COURT ORDERED, parties to stipulate to a briefing schedule and matter SET on Chambers calendar in sixty (60) days. 12/13/2022 03:00 AM CHAMBERS;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

Journal Entry Details:

Testimony and exhibits presented (see worksheets). Colloquy as to trial and witness schedule. COURT ORDERED, trial CONTINUED. CONTINUED TO: 10/10/2022 9:30 AM;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

Journal Entry Details:

Testimony and exhibits presented (see worksheets). Petitioner rests. Testimony and exhibits presented (see worksheets). Colloquy as to trial and witness schedule. COURT ORDERED, trial CONTINUED. CONTINUED TO: 10/6/2022 1:00 PM;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

Journal Entry Details:

Colloquy regarding trial schedule. Testimony and exhibits presented (see worksheets). Petitioner rests. Testimony and exhibits presented (see worksheets). COURT ORDERED, trial CONTINUED. CONTINUED TO: 10/3/2022 9:30 AM;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

Journal Entry Details:

Colloquy as to scheduling. Testimony and exhibits presented. (See worksheets). Counsel STIPULATED Court Clerk did not need to lock the exhibits in the Courtroom Vault due to the volume of exhibits and that they could remain on the credenza behind the Court Clerk for the remainder of the trial. COURT ORDERED, trial CONTINUED. CONTINUED TO: 9/30/2022 9:30 AM;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

CASE SUMMARY

CASE NO. A-16-746732-P

Journal Entry Details:

Testimony and exhibits presented. (See worksheets) COURT ORDERED, trial CONTINUED. CONTINUED TO: 9/29/22 1:30 PM;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

Journal Entry Details:

Testimony and exhibits presented. (See worksheets). Court noted on the record there was a cacus between Court and counsel regarding recess in the trial early. COURT ORDERED, trial CONTINUED. CONTINUED TO: 9/28/2022 1:30 PM;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Verdict;

Journal Entry Details:

Appearances made via the BlueJeans Videoconferencing App: Minhua Chen, a representative for China Yida Holding Co., Bill Wells and Casey McCandless, representatives for the Respondents. Opening statements presented by Mr. Smith and Mr. Pocker. Testimony and exhibits presented (see worksheets). After a colloquy regarding witness scheduling, COURT ORDERED, trial CONTINUED. CONTINUED TO: 9/27/2022 9:30 AM ;

SCHEDULED HEARINGS



Decision (01/17/2023 at 3:00 AM) (Judicial Officer: Allf, Nancy)

01/17/2023, 02/17/2023

01/17/2023



Decision (3:00 AM) (Judicial Officer: Allf, Nancy)

01/17/2023, 02/17/2023

1/3/23

Matter Continued;

Minute Order - No Hearing Held;

Journal Entry Details:

This is a case where the Pope entities (Respondents) have sought a fair value determination regarding the value of their interest in China Yida (Petitioner). This matter came before the Court on a bench trial. After the close of evidence, the parties filed briefs in lieu of an oral closing argument. This Minute Order is issued as the decision on the merits, to be followed up with Findings of Fact and Conclusions of Law and a Judgment. In 2016, Petitioner effected a corporate transaction by which Petitioner was privatized and all shares of Petitioner common stock were sold to China Yida Acquisition Company. Respondent did not approve the price, claiming it was a squeeze out merger and claimed dissenters rights. Petitioner had real property rights granted to it by the People's Republic of China, which enticed Respondents to make their investments. However, the Petitioner's properties did not perform in accordance with the economic and real estate markets overall in China. Petitioner failed at trial to present evidence supporting the divergence. Qualified and respected auditing firms recognized Petitioner's faulty financial reporting. One firm refused to complete an annual audit, recognizing lack of internal controls. Petitioner terminated its only English-speaking director and fired its professional investor relations firm. Respondent's expert provided the best and most reliable analysis of the value and used the most appropriate method. The Petitioner's expert's methodology was flawed and unreliable. Petitioner's witnesses were also less credible than Respondents'. The Court determines the fair value of Respondent's minority interest is \$22.52 per share based on customary and current valuation techniques pursuant to NRS 92A.320. Petitioners intentionally drove down the price of the stock before taking the company private. Respondent to prepare Findings of Fact and Conclusions of Law (FOFCLA) and a form of Judgment. The documents to be presented to the Petitioner's counsel ten (10) business days before submission to the Court for signature. The FOFCLA and Judgment may include

EIGHTH JUDICIAL DISTRICT COURT

CASE SUMMARY

CASE NO. A-16-746732-P

findings not contained in this Minute Order, so long as they are consistent with the evidence presented at trial. CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 2/17/2023;

1/3/23

Matter Continued;

Minute Order - No Hearing Held;

Journal Entry Details:

COURT FINDS after review that on a bench trial was held from September 26, 2022, to October 10, 2022. COURT FURTHER FINDS after review that on November 18, 2022, a Petitioner Brief was filed COURT FURTHER FINDS after review that on December 23, 2022, a Respondent Brief was filed. COURT FURTHER FINDS after review that on January 3, 2023, a Stipulation and Order was filed. THEREFORE COURT ORDERS for good cause appearing and after review the Decision scheduled for January 17, 2023, on Chamber Calendar is hereby CONTINUED to February 21, 2023, on Chamber Calendar. CONTINUED TO: 2/21/2023 (CHAMBERS) CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 1/18/2023;

DATE

FINANCIAL INFORMATION

Petitioner China Yida Holding Co

Total Charges

1,287.00

Total Payments and Credits

1,287.00

Balance Due as of 6/16/2023**0.00****Respondent** Annuity & Life Reassurance Ltd

Total Charges

30.00

Total Payments and Credits

30.00

Balance Due as of 6/16/2023**0.00****Respondent** Pope Investments II LLC

Total Charges

30.00

Total Payments and Credits

30.00

Balance Due as of 6/16/2023**0.00****Respondent** Pope Investments LLC

Total Charges

1,035.50

Total Payments and Credits

335.50

Balance Due as of 6/16/2023**700.00****Respondent** Pope Investments LLC

Appeal Bond Balance as of 6/16/2023

500.00**Respondent** Pope Investments LLC

Appeal Bond Balance as of 6/16/2023

500.00

DISTRICT COURT CIVIL COVER SHEET

Clark County, Nevada
 Case No. _____
 (Assigned by Clerk's Office)

XXVII

I. Party Information (provide both home and mailing addresses if different)

Plaintiff(s) (name/address/phone): China Yida Holding, Co., a Nevada corporation	Defendant(s) (name/address/phone): Pope Investments, LLC; Pope Investments II, LLC; Annuity & Life Reassurance, Ltd.
Attorney (name/address/phone): J. Robert Smith, Holland & Hart LLP 5441 Kietzke Lane, Second Floor Reno, NV 89511 775-327-3000	Attorney (name/address/phone):

II. Nature of Controversy (please select the one most applicable filing type below)**Civil Case Filing Types**

Real Property Landlord/Tenant <input type="checkbox"/> Unlawful Detainer <input type="checkbox"/> Other Landlord/Tenant Title to Property <input type="checkbox"/> Judicial Foreclosure <input type="checkbox"/> Other Title to Property Other Real Property <input type="checkbox"/> Condemnation/Eminent Domain <input type="checkbox"/> Other Real Property	Negligence <input type="checkbox"/> Auto <input type="checkbox"/> Premises Liability <input type="checkbox"/> Other Negligence Malpractice <input type="checkbox"/> Medical/Dental <input type="checkbox"/> Legal <input type="checkbox"/> Accounting <input type="checkbox"/> Other Malpractice	Torts Other Torts <input type="checkbox"/> Product Liability <input type="checkbox"/> Intentional Misconduct <input type="checkbox"/> Employment Tort <input type="checkbox"/> Insurance Tort <input type="checkbox"/> Other Tort
Probate <i>(select case type and estate value)</i> <input type="checkbox"/> Summary Administration <input type="checkbox"/> General Administration <input type="checkbox"/> Special Administration <input type="checkbox"/> Set Aside <input type="checkbox"/> Trust/Conservatorship <input type="checkbox"/> Other Probate Estate Value <input type="checkbox"/> Over \$200,000 <input type="checkbox"/> Between \$100,000 and \$200,000 <input type="checkbox"/> Under \$100,000 or Unknown <input type="checkbox"/> Under \$2,500	Construction Defect & Contract Construction Defect <input type="checkbox"/> Chapter 40 <input type="checkbox"/> Other Construction Defect Contract Case <input type="checkbox"/> Uniform Commercial Code <input type="checkbox"/> Building and Construction <input type="checkbox"/> Insurance Carrier <input type="checkbox"/> Commercial Instrument <input type="checkbox"/> Collection of Accounts <input type="checkbox"/> Employment Contract <input type="checkbox"/> Other Contract	Judicial Review/Appeal Judicial Review <input type="checkbox"/> Foreclosure Mediation Case <input type="checkbox"/> Petition to Seal Records <input type="checkbox"/> Mental Competency Nevada State Agency Appeal <input type="checkbox"/> Department of Motor Vehicle <input type="checkbox"/> Worker's Compensation <input type="checkbox"/> Other Nevada State Agency Appeal Other <input type="checkbox"/> Appeal from Lower Court <input type="checkbox"/> Other Judicial Review/Appeal
Civil Writ <input type="checkbox"/> Writ of Habeas Corpus <input type="checkbox"/> Writ of Mandamus <input type="checkbox"/> Writ of Quo Warrant <input type="checkbox"/> Writ of Prohibition <input type="checkbox"/> Other Civil Writ		Other Civil Filing <input type="checkbox"/> Compromise of Minor's Claim <input type="checkbox"/> Foreign Judgment <input checked="" type="checkbox"/> Other Civil Matters

Business Court filings should be filed using the Business Court civil coversheet.

Nov. 15, 2016

Date


 Signature of initiating party or representative

See other side for family-related case filings.

FFCL

RICHARD J. POCKER, ESQ.

Nevada Bar No. 3568

BOIES SCHILLER FLEXNER LLP

300 South Fourth Street, Suite 800

Las Vegas, Nevada 89101

phone: (702) 382-7300

email: rpocker@bsfllp.com

PETER L. CHASEY, ESQ.

Nevada Bar No. 7650

CHASEY LAW OFFICES

3295 N. Fort Apache Road, Suite 110

Las Vegas, Nevada 89129

phone: (702) 233-0393

email: peter@chaseylaw.com

Attorneys for Respondents

POPE INVESTMENTS, LLC, POPE INVESTMENTS II, LLC,

And ANNUITY LIFE & REASSURANCE, LTD.

**EIGHTH JUDICIAL DISTRICT COURT
CLARK COUNTY, NEVADA**

CHINA YIDA HOLDING CO., a Nevada
corporation,

Petitioner,

vs.

POPE INVESTMENTS, LLC, a Delaware limited
liability company; POPE INVESTMENTS II, LLC, a
Delaware limited liability company; and ANNUITY &
LIFE REASSURANCE, LTD., an unknown limited
company;

Respondents.

) CASE NO.: A-16-746732-P

) DEPT NO.: XXVII

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND JUDGMENT**

This Fair Value appraisal case came on for non-jury trial before the Honorable Nancy Allf, on
September 26, September 27, September 28, September 29, September 30, October 3, October 6, and
October 10, 2023. Petitioner China Yida Holding Company, Inc. (hereinafter “CYH”), through its
counsel J. Robert Smith, Esq. and Kendra Jepson, Esq. of the law firm Simon Hall Johnston PC; and

1 Respondents Pope Investments, LLC, Pope Investments II, LLC, and Annuity & Life Reassurance, Ltd.
2 (collectively “**Pope**”), through their counsel Richard J. Pocker, Esq. of the law firm Boies Schiller Flexner
3 LLP and Peter L. Chasey, Esq. of Chasey Law Offices.

4
5 This Court considered the pleadings, heard the witnesses and evidence admitted at trial, and
6 arguments of counsel, hereby makes findings of fact and conclusions of law and enters judgment in this
7 matter as follows:

8 **FINDINGS OF FACT**

9 **The Corporation**

10 1. CYH incorporated in Nevada in 2007, and remained a Nevada Corporation at all times
11 relevant to this action.

12
13 2. From 2007 through 2010, CYH publicly registered with the U.S. Securities and Exchange
14 Commission (“SEC”) and CYH shares of common stock traded on the U.S. public stock market under
15 the ticker symbol CNYD.

16 3. Minhua Chen (hereinafter “**Chen**”) was Chief Executive Officer, President, and Chairman
17 of the Board of Directors of CYH.

18
19 4. Chen’s wife, Yanling Fan (hereinafter “**Fan**”) was Chief Operating Officer and a member
20 of the CYH Board of Directors.

21 5. In 2016, CYH had 3,914,580 issued and outstanding shares of common stock.

22 6. In 2016, Chen and Fan held 2,267,592 shares for 57% of CYH common shares.

23 7. In 2016, Pope held 924,515 shares for 23% of CYH common shares. Pope Investments,
24 LLC held 223,080 shares, Pope Investments, II, LLC held 678,713 shares, and Annuity & Life
25 Reassurance, Ltd. held 22,722 shares of CYH common shares.

26
27 ///

28 ///

1 **Witnesses**

2 8. This Court heard testimony from Chen for CYH.

3 9. This Court heard testimony from Bill Wells (hereinafter “**Wells**”), principal of Pope.

4 10. This Court heard expert testimony from Christopher Haven (hereinafter “**Haven**”)
5 engaged by CYH to testify to the application of customary and current valuation techniques and Fair
6 Value of Pope’s shares in CYH at the time of the transaction.
7

8 11. This Court heard expert testimony from Joseph Leauanae of Anthem Forensics
9 (hereinafter “**Anthem**”) engaged by Pope to testify to the application of customary and current valuation
10 techniques and Fair Value of Pope’s shares in CYH at the time of the transaction.
11

12 12. This Court heard expert testimony from James Woo of Savills Real Estate Valuation
13 (Beijing) Limited (hereinafter “**Savills**”) engaged by Pope to testify to the appraised market value of real
14 property rights held by CYH at the time of the transaction.

15 **CYH Historical Operations**

16 13. CYH is headquartered in the People’s Republic of China.

17 14. From 2007 through 2010, CYH operated natural, historical and cultural heritage tourism
18 sites in remote areas of China and as an advertising company.
19

20 15. From 2010 through the transaction, CYH operated as a real property holding company.

21 16. In 2010, CYH owned and operated a property known as Great Golden Lakes (hereinafter
22 “**Golden Lakes**”).

23 17. At the end of 2010, Golden Lakes flooded, ticket sales dropped, and repairs were needed.

24 18. In 2011, CYH identified properties with high growth potential, acquired them cheaply,
25 without entering into competitive bidding, and developed infrastructure on the properties to improve
26 ticket sales revenues and , more importantly, to increase the residual value in the properties.
27

28 ///

1 19. In 2013, CYH, through its wholly owned subsidiary, communicated to its shareholders
2 that CYH was selling its 60% interest in the rights to property known as Ming Dynasty (hereinafter “Ming
3 Dynasty”) for \$9.72 million (60,000,000 RMB).
4

5 20. Pope asked CYH to provide valuation or appraisal documents supporting the sale price
6 for Ming Dynasty; CYH refused.

7 21. In connection with the Dissenter’s Rights action, Pope retained Savills to appraise the
8 Ming Dynasty property.

9 22. Savills opined that the Ming Dynasty property had a market value of \$35,786,000
10 (231,000,000 RMB) immediately before the transaction.
11

12 23. CYH, through Chen and Fan, failed to report the true value of Ming Dynasty.

13 24. In 2013, CYH, through Chen and Fan, undertook a course of action designed to obfuscate
14 the value of CYH’s business operations and holdings from its shareholders; these steps included
15 terminating the only English-speaking director on CYH’s Board of Directors, and terminating CYH’s
16 professional Investor Relations firm.
17

18 25. These actions by CYH, though Chen and Fan, caused the termination of analyst coverage
19 of CYH and a drop in CYH stock price.

20 26. In 2014, CYH made a profit selling Golden Lakes for \$37 million (228,801,359 RMB).

21 27. In 2015, CYH, through Chen, prepared revenue projections (hereinafter “**2015 revenue**
22 **projections**”) for use in CYH bank loan applications.

23 28. In 2015, CYH borrowed \$35.4 million from China Minsheng Banking Corp, Ltd. and an
24 additional \$26.8 million from the Industrial and Commercial Bank of China Limited, both loans secured
25 by CYH’s revenue, property rights, and other assets.
26

27 ///

28 ///

1 **Internal Controls**

2 29. In 2010, accounting and auditing firm BDO refused to complete an audit of CYH, and
3 resigned citing the absence of internal controls for CYH, lack of adequate documentation, and lack of
4 competent personnel trained on generally accepted accounting principles (“GAAP”).

5
6 30. In 2011, 2012, and 2013, auditors engaged by CYH disclaimed the effectiveness of CYH’s
7 internal controls over financial reporting.

8 31. In 2014 and 2015, CYH could not pass an unqualified audit.

9 32. Since 2010, Chen and Fan intentionally caused a decline in the price of CYH stock to
10 facilitate their privatization of CYH via the transaction.

11 **The Transaction**

12
13 33. In April 2016, CYH and China Yida Holding Acquisition Company (hereinafter “**CYH**
14 **Acquisition**”) entered a Merger Agreement, whereby CYH Acquisition would acquire all CYH common
15 shares for \$3.32 per share (hereinafter the “**proposed transaction**”).

16 34. Chen and Fan own 100% of CYH Acquisition.

17 35. In 2016, CYH, through Chen, prepared a set of revenue projections (hereinafter “**2016**
18 **revenue projections**”) for use in obtaining approval of the proposed transaction from CYH’s Board of
19 Directors.
20

21 36. In a Definitive Proxy (Schedule 14A), dated May 25, 2016, CYH reported to shareholders
22 that CYH would condition the proposed transaction on approval by a “majority of the minority” of
23 shareholders.
24

25 37. Pope held 924,515 of 1,646,988 minority shares and did not approve of the price in the
26 proposed transaction.

27 ///

28 ///

1 38. Chen and Fan removed the “majority of the minority” condition from the proposed
2 transaction and restructured the transaction to require approval by all CYH common shareholders, thus
3 insuring the Chen and Fan with 57% of the voting shares guaranteed approval of the proposed transaction.
4

5 **Dissenter Actions to Obtain Fair Value Appraisal**

6 39. On June 22, 2016, pursuant to NRS92A.420(1)(a), Pope gave CYH Notice of Intent to
7 Demand Payment of Fair Value for Pope’s shares.

8 40. On June 28, 2016, CYH held a special meeting of shareholders; Chen and Fan voted their
9 57% shares in favor of the proposed transaction, which was approved by majority vote.
10

11 41. On July 8, 2016, CYH effected the transaction selling all shares of CYH common stock to
12 CYH Acquisition for \$3.32 per share (hereinafter “**the transaction**”).

13 42. On July 25, 2016, pursuant to NRS 92A.440, Pope demanded payment of Fair Value for
14 Pope’s shares in CYH.

15 43. On August 2, 2016, Pope sent Demands for Payment to CYH.

16 44. On August 30, 2016, pursuant to NRS 92A.460, CYH estimated fair value of Pope’s shares
17 to be \$3.32 per share, and paid Pope \$3,097,477 for Pope’s 924,515 shares in CYH (with interest).
18

19 45. On September 21, 2016, pursuant to NRS 92A.460, Pope dissented from the transaction,
20 estimated, and demanded fair value of \$23.28 per shares for its 924,515 shares of CYH common stock.

21 46. On November 15, 2016, pursuant to NRS 92A.490, CYH petitioned this Court to appraise
22 and determine the Fair Value of Pope’s shares in CYH.

23 **CYH Immediately Before the Transaction**

24 47. Immediately before the transaction, CYH reported holding land use and management
25 rights to real property, including but not limited to properties known as Yunding Park, Yang-Sheng
26 Paradise, and City of Caves.
27

28 ///

1 **A. Yunding Park**

2 48. Immediately before the transaction, CYH reported in its SEC disclosures holding
3 intangible land use rights to 32 acres in Yunding Park with book value of \$2,033,000 (12,805,000 RMB).

4
5 49. Chen testified to the value identified in the SEC disclosures regarding the intangible land
6 use rights in Yunding Park..

7 50. CYH presented no credible evidence of the value of Yunding Park.

8 51. Savills appraised Yunding Park, and reliably testified and opined that immediately before
9 the transaction, CYH held rights to 32 acres in Yunding Park with Yunding Park a fair market value of
10 \$8,054,800 (52,000,000 RMB).

11
12 52. Yunding Park, as owned by CYH and immediately before the transaction, had a fair market
13 value of \$8,054,800 (52,000,000 RMB).

14 **B. Yang-Sheng Paradise**

15 53. Immediately before the transaction, CYH reported in its SEC filings to holding land use
16 rights to 132 acres in Yang-Sheng Paradise with a book value of \$37,795,600 (244,000,000 RMB).

17 54. Chen testified to the value identified in the SEC disclosures regarding the land use rights
18 in Yang-Sheng Paradise.

19
20 55. CYH presented no reliable or credible evidence of the value of Yang-Sheng Paradise.

21 56. Savills appraised Yangsheng Paradise, and reliably testified and opined that immediately
22 before the transaction, CYH held rights to 264 acres in Yang-Sheng Paradise had a fair market value of
23 \$75,746,100 (489,000,000 RMB).

24
25 57. Yang-Sheng Paradise, as owned by CYH immediately before the transaction, had a fair
26 market value of \$75,746,100 (489,000,000 RMB).

27 ///

28 ///

1 **C. City of Caves**

2 58. Immediately before the transaction, CYH reported holding rights to 10 acres in the City
3 of Caves with a book value of \$1,521,354 (9,820,000 RMB).

4
5 59. Chen testified to the value identified in the SEC disclosures regarding the land use rights
6 held by CYH in the City of Caves.

7 60. CYH presented no reliable or credible evidence of the value of City of Caves.

8 61. Savills appraised City of Caves, and reliably testified that, and opined that immediately
9 before the transaction, CYH held rights to 31 acres in the City of Caves with a market value of \$6,660,700
10 (43,000,000 RMB).

11
12 62. The City of Caves owned by CYH immediately before the transaction had a fair market
13 value of \$6,660,700 (43,000,000 RMB).

14 **Valuation Methods**

15 63. Current and customary valuation methods for appraisal of on-going business concerns
16 includes consideration of the Income, Market, and Asset approaches to valuation.

17 64. Using reasonable and reliable data, Income, Market, and Asset valuation methods should
18 yield similar indications of Fair Value.

19
20 **Income Valuation**

21 65. Income valuation also known as Discounted Cash Flow (hereinafter “**DCF**”) valuation is
22 a current and customary valuation method which reaches a value conclusion by projecting future revenue
23 and discounting the projection to present value.

24 66. Haven did not review the 2015 revenue projections prepared by CYH in its bank loan
25 applications.

26 67. Haven never spoke with Chen, Fan, any auditors, or anyone else at CYH.

27
28 ///

1 68. The 2016 revenue projections were unreliable because Chen and Fan intentionally
2 misrepresented the value of CYH operations and hid assets from CYH shareholders.

3 69. Chen testified to CYH's assets, revenue, and projected revenue.

4 70. CYH presented no reliable or credible evidence of CYH's actual or projected revenue.

5 71. Haven relied on the 2016 revenue projections in an effort to apply DCF valuation to CYH.

6 72. Haven's DCF valuation efforts concluded that CYH had a negative Fair Value.

7 73. Haven's DCF valuation methodology was flawed and his value conclusion is unreliable.

8 74. Anthem had insufficient information to conduct a DCF valuation for CYH.

9 **Market Valuation**

10 75. The Market valuation method seeks a value conclusion by comparing the company being
11 appraised to market transactions involving companies with comparable income and/or assets.

12 76. Neither Haven nor Anthem were able to find companies or transactions sufficiently
13 comparable to CYH to obtain a fair value indicator under the Market valuation method.

14 **Stock Price**

15 77. Stock prices in the U.S. stock market are the result of a variety of factors, and do not
16 function as a reflection of Fair Value.

17 78. Stock prices in the U.S. stock market for companies based in the People's Republic of
18 China are especially volatile.

19 79. Since 2010, Chen and Fan misrepresented the value of CYH operations and hid assets
20 from CYH shareholders to drive down the price of CYH stock in the U.S. Stock market.

21 80. Haven testified that the U.S. Stock market price of CYH stock immediately before the
22 transaction best reflected the Fair Value of CYH.

23 81. The price of CYH stock in the U.S. Stock market immediately before the transaction does
24 not reflect Fair Value of CYH.

1 82. Haven’s valuation opinion based on stock price valuation methodology is not a customary
2 valuation methodology, and his value conclusion is unreliable.

3 **Asset Approach**

4 83. The Asset Approach, Asset Replacement Approach, or Net Asset Value (hereinafter
5 “NAV”) is a current and customary valuation technique, which reaches a value conclusion by determining
6 the fair market value of the assets held by company being appraised, and subtracting the fair market value
7 of the debts owed by the company being appraised.
8

9 84. Book value is not equal to fair market value.

10 85. Book value is not equal to Fair Value.

11 86. NAV begins with consideration of the book value of a company’s assets and debts, and
12 then adjusts the book value of assets and liabilities to the fair market value for those assets and liabilities.
13

14 87. Immediately before the transaction, CYH reported book value assets of \$217,038,424 and
15 book value liabilities of \$140,491,495.

16 88. Not all booked entries in a financial statement need adjustment to fair market value; for
17 instance, CYH reported \$3,818,024 in cash at the time of the transaction, book value for cash is
18 functionally equivalent to the fair market value for cash.
19

20 89. Immediately before the transaction, in its SEC disclosures CYH reported \$42,771,640 in
21 book value for its land use and management rights in Yunding Park, Yang-Sheng Paradise, and City of
22 Caves

23 90. Immediately before the transaction, Savill appraised the fair market value for CYH’s real
24 property rights in Yunding Park, Yang-sheng Paradise, and City of Caves was \$54,385,032.
25

26 91. Anthem applied NAV to CYH at the time of the transaction.

27 92. Anthem reliably testified that Fair Value required an upward adjustment of \$11,613,392 in
28 CYH’s asset value to reflect the difference between the book value of \$42,771,640 for Yunding Park, Yang-

1 Sheng Paradise, and City of Caves, and the fair market value of \$54,385,032 for these real property rights
2 owned by CYH immediately before the transactions.

3 93. Haven testified that because CHY's land use and management rights were not producing
4 any income, but instead were losing substantial amounts of money, the fair market value of those rights
5 was zero, and therefore the NAV was not useful for determining Fair Value.
6

7 94. Haven's opinion is not credible and his failure to apply NAV to CYH is inconsistent with
8 customary business valuation methodology.

9 95. Anthem concluded that, without discounting for minority status or lack of marketability,
10 the Fair Value for CYH immediately before the transaction was \$88,160,321.
11

12 CONCLUSIONS OF LAW

13 96. Fair Value with respect to Pope's shares in CYH, means the value of the shares:

14 1. Immediately before the effectuation of the corporate action to which the
15 dissenter objects, excluding any appreciation or depreciation in anticipation of the
16 corporate action unless exclusion would be inequitable;

17 2. Using customary and current valuation concepts and techniques generally
18 employed for similar businesses in the context of the transaction requiring
19 appraisal; and

20 3. Without discounting for lack of marketability or minority status.¹

21 97. This Court determines the Fair Value for CYH was \$88,160,321.

22 98. This Court determines the Fair Value of CYH was \$22.52 per share.

23 99. This Court determines the Fair Value of Pope's 924,515 shares in CYH was \$20,807,917.
24
25
26
27
28

///

///

///

¹ NRS 92A.320.

1 **JUDGMENT**

2 This Court enters judgment on the sole claim for Fair Value Determination as follows:

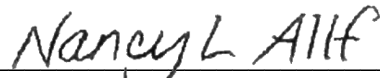
3 The Fair Value of CYH immediately prior to the transaction was \$88,160,321.

4 The Fair Value of CYH immediately prior to the transaction was \$22.52 per share.

5 Pope shall have judgment for the unpaid Fair Value of its 924,515 shares of CYH common stock
6 in the amount of \$17,710,440.

7 Pope shall have interest on the total judgment at the rate of 6.25% per annum from July 8, 2016,
8 until the judgment is satisfied.

9
10
11
12 **Dated this 11th day of May, 2023**

13 

14 Hon. Nancy Alf
15 Eighth Judicial District Court
16 **891 954 3807 A44D**
17 **Nancy Alf**
18 **District Court Judge**

19 Respectfully submitted by:

20 CHASEY LAW OFFICES

21 *Peter Chasey*

22 PETER L. CHASEY, ESQ.
23 Nevada Bar No. 7650
24 3295 N. Fort Apache Road, Suite 110
25 Las Vegas, Nevada 89129

26 RICHARD J. POCKER, ESQ.
27 Nevada Bar No. 3568
28 BOIES SCHILLER FLEXNER LLP
300 South Fourth Street, Suite 800
Las Vegas, Nevada 89101

Attorneys for Respondents
POPE INVESTMENTS, LLC,
POPE INVESTMENTS II, LLC and
ANNUITY LIFE & REASSURANCE, LTD.

Approved as to form and content:

SILVER STATE LAW

Not Approved

J. ROBERT SMITH, ESQ.
Nevada Bar No. 10992
61 Continental Drive
Reno, Nevada 89509

Attorneys for Petitioner
CHINA YIDA HOLDING, CO.

1 **CSERV**

2
3 DISTRICT COURT
CLARK COUNTY, NEVADA

4
5
6 China Yida Holding Co,
Petitioner(s)

CASE NO: A-16-746732-P

7 vs.

DEPT. NO. Department 27

8
9 Annuity & Life Reassurance Ltd,
Respondent(s)

10
11 **AUTOMATED CERTIFICATE OF SERVICE**

12
13 This automated certificate of service was generated by the Eighth Judicial District
14 Court. The foregoing Findings of Fact, Conclusions of Law and Judgment was served via the
court's electronic eFile system to all recipients registered for e-Service on the above entitled
case as listed below:

15 Service Date: 5/11/2023

16 Gaylene Ball .

gball@hollandhart.com

17 Peter Chasey .

peter@chaseylaw.com

18 Shannon .

shannon@chaseylaw.com

19 Shilah Wisniewski

swisniewski@bsflp.com

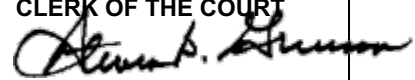
20 Richard Pocker

rpocker@bsflp.com

21 J. Smith

rsmith@sslawnv.com

22
23
24
25
26
27
28



NOTC

BOIES SCHILLER FLEXNER LLP
RICHARD J. POCKER, ESQ.
Nevada Bar No. 3568
300 South Fourth Street, Suite 800
Las Vegas, Nevada 89101
phone: (702) 382-7300
E-mail: rpocker@bsfllp.com

CHASEY LAW OFFICES
PETER L. CHASEY, ESQ.
Nevada Bar No. 7650
3295 N. Fort Apache Road, Suite 110 Las Vegas,
Nevada 89129 phone: (702) 233-0393
E-mail: peter@chaseylaw.com

Attorneys for Respondents
POPE INVESTMENTS, LLC,
POPE INVESTMENTS II, LLC, and
ANNUITY & LIFE REASSURANCE, LTD.

EIGHTH JUDICIAL DISTRICT COURT

CLARK COUNTY, NEVADA

CHINA YIDA HOLDING CO., a Nevada corporation,)	CASE NO.:	A-16-746732-P
)	DEPT NO.:	XXVII
Petitioner,)		
)		
vs.)		
)		
POPE INVESTMENTS, LLC, a Delaware limited)		
liability company; POPE INVESTMENTS II, LLC, a)		
Delaware limited liability company; and ANNUITY &)		
LIFE REASSURANCE, LTD., an unknown limited)		
company;)		
)		
Respondents.)		
)		

**NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW,
AND JUDGMENT**

// /

1 **NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW,**
2 **AND JUDGMENT**

3 PLEASE TAKE NOTICE that on the 11th day of May, 2023 the attached Findings of Fact,
4 Conclusions of Law, and Judgment was entered in the above-captioned case.

5 Dated this 17th day of May, 2023.

6 CHASEY LAW OFFICES

7
8 Peter Chasey

9 PETER L. CHASEY, ESQ.
10 Nevada Bar No. 007650
11 3295 N. Fort Apache Road, Suite 110
12 Las Vegas, Nevada 89129
13 E-mail: peter@chaseylaw.com
14 (702) 233-0393

15 **CERTIFICATE OF SERVICE**

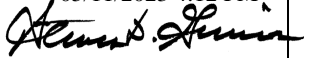
16 Pursuant to Rule 5(b) of the Nevada Rules of Civil Procedure, I hereby certify that on the 17th day
17 of May, 2023, I served a true and complete copy of the foregoing **NOTICE OF ENTRY OF**
18 **FINDINGS OF FACT, CONCLUSIONS OF LAW, AND JUDGMENT** upon those persons
19 designated by the parties in the E-Service Master List for the above-referenced matter in the Eighth
20 Judicial District Court eFiling System in accordance with the mandatory electronic service requirements
21 of Administrative Order 14-2 and the Nevada Electronic Filing and Conversion Rules:

22 J. Robert Smith, Esq.
23 Andrea Champion, Esq.
24 HOLLAND & HART LLP
25 9555 Hillwood Drive, 2nd Floor
26 Las Vegas, NV 89134
27 Phone: (702) 669-4600
28 Fax: (702) 669-4650
 Attorneys for Petitioner

 Richard J. Pocker, Esq.
 BOIES SCHILLER FLEXNER LLP
 300 South Fourth Street, Suite 800
 Las Vegas, NV 89101
 Phone: (702) 382-7300
 Fax: (702) 382-2755
 Attorneys for Respondents

Shannon Bernosky

 AN EMPLOYEE OF CHASEY LAW OFFICES


CLERK OF THE COURT

FFCL

RICHARD J. POCKER, ESQ.

Nevada Bar No. 3568

BOIES SCHILLER FLEXNER LLP

300 South Fourth Street, Suite 800

Las Vegas, Nevada 89101

phone: (702) 382-7300

email: rpocker@bsfllp.com

PETER L. CHASEY, ESQ.

Nevada Bar No. 7650

CHASEY LAW OFFICES

3295 N. Fort Apache Road, Suite 110

Las Vegas, Nevada 89129

phone: (702) 233-0393

email: peter@chaseylaw.com

Attorneys for Respondents

POPE INVESTMENTS, LLC, POPE INVESTMENTS II, LLC,

And ANNUITY LIFE & REASSURANCE, LTD.

**EIGHTH JUDICIAL DISTRICT COURT
CLARK COUNTY, NEVADA**

CHINA YIDA HOLDING CO., a Nevada
corporation,

Petitioner,

vs.

POPE INVESTMENTS, LLC, a Delaware limited
liability company; POPE INVESTMENTS II, LLC, a
Delaware limited liability company; and ANNUITY &
LIFE REASSURANCE, LTD., an unknown limited
company;

Respondents.

) CASE NO.: A-16-746732-P

) DEPT NO.: XXVII

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND JUDGMENT**

This Fair Value appraisal case came on for non-jury trial before the Honorable Nancy Allf, on
September 26, September 27, September 28, September 29, September 30, October 3, October 6, and
October 10, 2023. Petitioner China Yida Holding Company, Inc. (hereinafter “CYH”), through its
counsel J. Robert Smith, Esq. and Kendra Jepson, Esq. of the law firm Simon Hall Johnston PC; and

1 Respondents Pope Investments, LLC, Pope Investments II, LLC, and Annuity & Life Reassurance, Ltd.
2 (collectively “**Pope**”), through their counsel Richard J. Pocker, Esq. of the law firm Boies Schiller Flexner
3 LLP and Peter L. Chasey, Esq. of Chasey Law Offices.

4
5 This Court considered the pleadings, heard the witnesses and evidence admitted at trial, and
6 arguments of counsel, hereby makes findings of fact and conclusions of law and enters judgment in this
7 matter as follows:

8 FINDINGS OF FACT

9 The Corporation

10 1. CYH incorporated in Nevada in 2007, and remained a Nevada Corporation at all times
11 relevant to this action.

12
13 2. From 2007 through 2010, CYH publicly registered with the U.S. Securities and Exchange
14 Commission (“SEC”) and CYH shares of common stock traded on the U.S. public stock market under
15 the ticker symbol CNYD.

16 3. Minhua Chen (hereinafter “**Chen**”) was Chief Executive Officer, President, and Chairman
17 of the Board of Directors of CYH.

18
19 4. Chen’s wife, Yanling Fan (hereinafter “**Fan**”) was Chief Operating Officer and a member
20 of the CYH Board of Directors.

21 5. In 2016, CYH had 3,914,580 issued and outstanding shares of common stock.

22 6. In 2016, Chen and Fan held 2,267,592 shares for 57% of CYH common shares.

23 7. In 2016, Pope held 924,515 shares for 23% of CYH common shares. Pope Investments,
24 LLC held 223,080 shares, Pope Investments, II, LLC held 678,713 shares, and Annuity & Life
25 Reassurance, Ltd. held 22,722 shares of CYH common shares.
26

27 ///

28 ///

1 **Witnesses**

2 8. This Court heard testimony from Chen for CYH.

3 9. This Court heard testimony from Bill Wells (hereinafter “**Wells**”), principal of Pope.

4 10. This Court heard expert testimony from Christopher Haven (hereinafter “**Haven**”)
5 engaged by CYH to testify to the application of customary and current valuation techniques and Fair
6 Value of Pope’s shares in CYH at the time of the transaction.

7
8 11. This Court heard expert testimony from Joseph Leauanae of Anthem Forensics
9 (hereinafter “**Anthem**”) engaged by Pope to testify to the application of customary and current valuation
10 techniques and Fair Value of Pope’s shares in CYH at the time of the transaction.

11
12 12. This Court heard expert testimony from James Woo of Savills Real Estate Valuation
13 (Beijing) Limited (hereinafter “**Savills**”) engaged by Pope to testify to the appraised market value of real
14 property rights held by CYH at the time of the transaction.

15 **CYH Historical Operations**

16 13. CYH is headquartered in the People’s Republic of China.

17 14. From 2007 through 2010, CYH operated natural, historical and cultural heritage tourism
18 sites in remote areas of China and as an advertising company.

19 15. From 2010 through the transaction, CYH operated as a real property holding company.

20 16. In 2010, CYH owned and operated a property known as Great Golden Lakes (hereinafter
21 “**Golden Lakes**”).

22 17. At the end of 2010, Golden Lakes flooded, ticket sales dropped, and repairs were needed.

23 18. In 2011, CYH identified properties with high growth potential, acquired them cheaply,
24 without entering into competitive bidding, and developed infrastructure on the properties to improve
25 ticket sales revenues and , more importantly, to increase the residual value in the properties.
26

27
28 ///

1 19. In 2013, CYH, through its wholly owned subsidiary, communicated to its shareholders
2 that CYH was selling its 60% interest in the rights to property known as Ming Dynasty (hereinafter “Ming
3 Dynasty”) for \$9.72 million (60,000,000 RMB).
4

5 20. Pope asked CYH to provide valuation or appraisal documents supporting the sale price
6 for Ming Dynasty; CYH refused.

7 21. In connection with the Dissenter’s Rights action, Pope retained Savills to appraise the
8 Ming Dynasty property.

9 22. Savills opined that the Ming Dynasty property had a market value of \$35,786,000
10 (231,000,000 RMB) immediately before the transaction.
11

12 23. CYH, through Chen and Fan, failed to report the true value of Ming Dynasty.

13 24. In 2013, CYH, through Chen and Fan, undertook a course of action designed to obfuscate
14 the value of CYH’s business operations and holdings from its shareholders; these steps included
15 terminating the only English-speaking director on CYH’s Board of Directors, and terminating CYH’s
16 professional Investor Relations firm.
17

18 25. These actions by CYH, though Chen and Fan, caused the termination of analyst coverage
19 of CYH and a drop in CYH stock price.

20 26. In 2014, CYH made a profit selling Golden Lakes for \$37 million (228,801,359 RMB).

21 27. In 2015, CYH, through Chen, prepared revenue projections (hereinafter “**2015 revenue**
22 **projections**”) for use in CYH bank loan applications.

23 28. In 2015, CYH borrowed \$35.4 million from China Minsheng Banking Corp, Ltd. and an
24 additional \$26.8 million from the Industrial and Commercial Bank of China Limited, both loans secured
25 by CYH’s revenue, property rights, and other assets.
26

27 ///

28 ///

1 **Internal Controls**

2 29. In 2010, accounting and auditing firm BDO refused to complete an audit of CYH, and
3 resigned citing the absence of internal controls for CYH, lack of adequate documentation, and lack of
4 competent personnel trained on generally accepted accounting principles (“GAAP”).

5
6 30. In 2011, 2012, and 2013, auditors engaged by CYH disclaimed the effectiveness of CYH’s
7 internal controls over financial reporting.

8 31. In 2014 and 2015, CYH could not pass an unqualified audit.

9 32. Since 2010, Chen and Fan intentionally caused a decline in the price of CYH stock to
10 facilitate their privatization of CYH via the transaction.

11 **The Transaction**

12
13 33. In April 2016, CYH and China Yida Holding Acquisition Company (hereinafter “**CYH**
14 **Acquisition**”) entered a Merger Agreement, whereby CYH Acquisition would acquire all CYH common
15 shares for \$3.32 per share (hereinafter the “**proposed transaction**”).

16 34. Chen and Fan own 100% of CYH Acquisition.

17 35. In 2016, CYH, through Chen, prepared a set of revenue projections (hereinafter “**2016**
18 **revenue projections**”) for use in obtaining approval of the proposed transaction from CYH’s Board of
19 Directors.
20

21 36. In a Definitive Proxy (Schedule 14A), dated May 25, 2016, CYH reported to shareholders
22 that CYH would condition the proposed transaction on approval by a “majority of the minority” of
23 shareholders.
24

25 37. Pope held 924,515 of 1,646,988 minority shares and did not approve of the price in the
26 proposed transaction.

27 ///

28 ///

1 38. Chen and Fan removed the “majority of the minority” condition from the proposed
2 transaction and restructured the transaction to require approval by all CYH common shareholders, thus
3 insuring the Chen and Fan with 57% of the voting shares guaranteed approval of the proposed transaction.
4

5 **Dissenter Actions to Obtain Fair Value Appraisal**

6 39. On June 22, 2016, pursuant to NRS92A.420(1)(a), Pope gave CYH Notice of Intent to
7 Demand Payment of Fair Value for Pope’s shares.

8 40. On June 28, 2016, CYH held a special meeting of shareholders; Chen and Fan voted their
9 57% shares in favor of the proposed transaction, which was approved by majority vote.
10

11 41. On July 8, 2016, CYH effected the transaction selling all shares of CYH common stock to
12 CYH Acquisition for \$3.32 per share (hereinafter “**the transaction**”).

13 42. On July 25, 2016, pursuant to NRS 92A.440, Pope demanded payment of Fair Value for
14 Pope’s shares in CYH.

15 43. On August 2, 2016, Pope sent Demands for Payment to CYH.

16 44. On August 30, 2016, pursuant to NRS 92A.460, CYH estimated fair value of Pope’s shares
17 to be \$3.32 per share, and paid Pope \$3,097,477 for Pope’s 924,515 shares in CYH (with interest).
18

19 45. On September 21, 2016, pursuant to NRS 92A.460, Pope dissented from the transaction,
20 estimated, and demanded fair value of \$23.28 per shares for its 924,515 shares of CYH common stock.

21 46. On November 15, 2016, pursuant to NRS 92A.490, CYH petitioned this Court to appraise
22 and determine the Fair Value of Pope’s shares in CYH.

23 **CYH Immediately Before the Transaction**

24 47. Immediately before the transaction, CYH reported holding land use and management
25 rights to real property, including but not limited to properties known as Yunding Park, Yang-Sheng
26 Paradise, and City of Caves.
27

28 ///

1 **A. Yunding Park**

2 48. Immediately before the transaction, CYH reported in its SEC disclosures holding
3 intangible land use rights to 32 acres in Yunding Park with book value of \$2,033,000 (12,805,000 RMB).

4
5 49. Chen testified to the value identified in the SEC disclosures regarding the intangible land
6 use rights in Yunding Park..

7 50. CYH presented no credible evidence of the value of Yunding Park.

8 51. Savills appraised Yunding Park, and reliably testified and opined that immediately before
9 the transaction, CYH held rights to 32 acres in Yunding Park with Yunding Park a fair market value of
10 \$8,054,800 (52,000,000 RMB).

11
12 52. Yunding Park, as owned by CYH and immediately before the transaction, had a fair market
13 value of \$8,054,800 (52,000,000 RMB).

14 **B. Yang-Sheng Paradise**

15 53. Immediately before the transaction, CYH reported in its SEC filings to holding land use
16 rights to 132 acres in Yang-Sheng Paradise with a book value of \$37,795,600 (244,000,000 RMB).

17 54. Chen testified to the value identified in the SEC disclosures regarding the land use rights
18 in Yang-Sheng Paradise.

19
20 55. CYH presented no reliable or credible evidence of the value of Yang-Sheng Paradise.

21 56. Savills appraised Yangsheng Paradise, and reliably testified and opined that immediately
22 before the transaction, CYH held rights to 264 acres in Yang-Sheng Paradise had a fair market value of
23 \$75,746,100 (489,000,000 RMB).

24
25 57. Yang-Sheng Paradise, as owned by CYH immediately before the transaction, had a fair
26 market value of \$75,746,100 (489,000,000 RMB).

27 ///

28 ///

1 **C. City of Caves**

2 58. Immediately before the transaction, CYH reported holding rights to 10 acres in the City
3 of Caves with a book value of \$1,521,354 (9,820,000 RMB).

4
5 59. Chen testified to the value identified in the SEC disclosures regarding the land use rights
6 held by CYH in the City of Caves.

7 60. CYH presented no reliable or credible evidence of the value of City of Caves.

8 61. Savills appraised City of Caves, and reliably testified that, and opined that immediately
9 before the transaction, CYH held rights to 31 acres in the City of Caves with a market value of \$6,660,700
10 (43,000,000 RMB).

11
12 62. The City of Caves owned by CYH immediately before the transaction had a fair market
13 value of \$6,660,700 (43,000,000 RMB).

14 **Valuation Methods**

15 63. Current and customary valuation methods for appraisal of on-going business concerns
16 includes consideration of the Income, Market, and Asset approaches to valuation.

17 64. Using reasonable and reliable data, Income, Market, and Asset valuation methods should
18 yield similar indications of Fair Value.

19
20 **Income Valuation**

21 65. Income valuation also known as Discounted Cash Flow (hereinafter “**DCF**”) valuation is
22 a current and customary valuation method which reaches a value conclusion by projecting future revenue
23 and discounting the projection to present value.

24 66. Haven did not review the 2015 revenue projections prepared by CYH in its bank loan
25 applications.

26 67. Haven never spoke with Chen, Fan, any auditors, or anyone else at CYH.

27
28 ///

1 68. The 2016 revenue projections were unreliable because Chen and Fan intentionally
2 misrepresented the value of CYH operations and hid assets from CYH shareholders.

3 69. Chen testified to CYH's assets, revenue, and projected revenue.

4 70. CYH presented no reliable or credible evidence of CYH's actual or projected revenue.

5 71. Haven relied on the 2016 revenue projections in an effort to apply DCF valuation to CYH.

6 72. Haven's DCF valuation efforts concluded that CYH had a negative Fair Value.

7 73. Haven's DCF valuation methodology was flawed and his value conclusion is unreliable.

8 74. Anthem had insufficient information to conduct a DCF valuation for CYH.

9
10 **Market Valuation**

11
12 75. The Market valuation method seeks a value conclusion by comparing the company being
13 appraised to market transactions involving companies with comparable income and/or assets.

14 76. Neither Haven nor Anthem were able to find companies or transactions sufficiently
15 comparable to CYH to obtain a fair value indicator under the Market valuation method.

16 **Stock Price**

17 77. Stock prices in the U.S. stock market are the result of a variety of factors, and do not
18 function as a reflection of Fair Value.

19 78. Stock prices in the U.S. stock market for companies based in the People's Republic of
20 China are especially volatile.

21 79. Since 2010, Chen and Fan misrepresented the value of CYH operations and hid assets
22 from CYH shareholders to drive down the price of CYH stock in the U.S. Stock market.

23 80. Haven testified that the U.S. Stock market price of CYH stock immediately before the
24 transaction best reflected the Fair Value of CYH.

25 81. The price of CYH stock in the U.S. Stock market immediately before the transaction does
26 not reflect Fair Value of CYH.

1 82. Haven’s valuation opinion based on stock price valuation methodology is not a customary
2 valuation methodology, and his value conclusion is unreliable.

3 **Asset Approach**

4 83. The Asset Approach, Asset Replacement Approach, or Net Asset Value (hereinafter
5 “NAV”) is a current and customary valuation technique, which reaches a value conclusion by determining
6 the fair market value of the assets held by company being appraised, and subtracting the fair market value
7 of the debts owed by the company being appraised.
8

9 84. Book value is not equal to fair market value.

10 85. Book value is not equal to Fair Value.

11 86. NAV begins with consideration of the book value of a company’s assets and debts, and
12 then adjusts the book value of assets and liabilities to the fair market value for those assets and liabilities.
13

14 87. Immediately before the transaction, CYH reported book value assets of \$217,038,424 and
15 book value liabilities of \$140,491,495.

16 88. Not all booked entries in a financial statement need adjustment to fair market value; for
17 instance, CYH reported \$3,818,024 in cash at the time of the transaction, book value for cash is
18 functionally equivalent to the fair market value for cash.
19

20 89. Immediately before the transaction, in its SEC disclosures CYH reported \$42,771,640 in
21 book value for its land use and management rights in Yunding Park, Yang-Sheng Paradise, and City of
22 Caves

23 90. Immediately before the transaction, Savill appraised the fair market value for CYH’s real
24 property rights in Yunding Park, Yang-sheng Paradise, and City of Caves was \$54,385,032.
25

26 91. Anthem applied NAV to CYH at the time of the transaction.

27 92. Anthem reliably testified that Fair Value required an upward adjustment of \$11,613,392 in
28 CYH’s asset value to reflect the difference between the book value of \$42,771,640 for Yunding Park, Yang-

1 Sheng Paradise, and City of Caves, and the fair market value of \$54,385,032 for these real property rights
2 owned by CYH immediately before the transactions.

3 93. Haven testified that because CHY's land use and management rights were not producing
4 any income, but instead were losing substantial amounts of money, the fair market value of those rights
5 was zero, and therefore the NAV was not useful for determining Fair Value.

6 94. Haven's opinion is not credible and his failure to apply NAV to CYH is inconsistent with
7 customary business valuation methodology.

8 95. Anthem concluded that, without discounting for minority status or lack of marketability,
9 the Fair Value for CYH immediately before the transaction was \$88,160,321.
10
11

12 **CONCLUSIONS OF LAW**

13 96. Fair Value with respect to Pope's shares in CYH, means the value of the shares:

14 1. Immediately before the effectuation of the corporate action to which the
15 dissenter objects, excluding any appreciation or depreciation in anticipation of the
16 corporate action unless exclusion would be inequitable;

17 2. Using customary and current valuation concepts and techniques generally
18 employed for similar businesses in the context of the transaction requiring
19 appraisal; and

20 3. Without discounting for lack of marketability or minority status.¹

21 97. This Court determines the Fair Value for CYH was \$88,160,321.

22 98. This Court determines the Fair Value of CYH was \$22.52 per share.

23 99. This Court determines the Fair Value of Pope's 924,515 shares in CYH was \$20,807,917.

24 ///

25 ///

26 ///

27
28 ¹ NRS 92A.320.

1 **JUDGMENT**

2 This Court enters judgment on the sole claim for Fair Value Determination as follows:

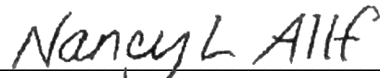
3 The Fair Value of CYH immediately prior to the transaction was \$88,160,321.

4 The Fair Value of CYH immediately prior to the transaction was \$22.52 per share.

5 Pope shall have judgment for the unpaid Fair Value of its 924,515 shares of CYH common stock
6 in the amount of \$17,710,440.

7 Pope shall have interest on the total judgment at the rate of 6.25% per annum from July 8, 2016,
8 until the judgment is satisfied.

9
10
11
12 **Dated this 11th day of May, 2023**

13 

14 Hon. Nancy Alf
15 Eighth Judicial District Court
16 **891 954 3807 A44D**
17 **Nancy Alf**
18 **District Court Judge**

19 Respectfully submitted by:

20 CHASEY LAW OFFICES

21 *Peter Chasey*

22 PETER L. CHASEY, ESQ.
23 Nevada Bar No. 7650
24 3295 N. Fort Apache Road, Suite 110
25 Las Vegas, Nevada 89129

26 RICHARD J. POCKER, ESQ.
27 Nevada Bar No. 3568
28 BOIES SCHILLER FLEXNER LLP
300 South Fourth Street, Suite 800
Las Vegas, Nevada 89101

Attorneys for Respondents
POPE INVESTMENTS, LLC,
POPE INVESTMENTS II, LLC and
ANNUITY LIFE & REASSURANCE, LTD.

Approved as to form and content:

SILVER STATE LAW

Not Approved

J. ROBERT SMITH, ESQ.
Nevada Bar No. 10992
61 Continental Drive
Reno, Nevada 89509

Attorneys for Petitioner
CHINA YIDA HOLDING, CO.

1 **CSERV**

2
3 DISTRICT COURT
4 CLARK COUNTY, NEVADA

5
6 China Yida Holding Co,
7 Petitioner(s)

CASE NO: A-16-746732-P

8 vs.

DEPT. NO. Department 27

9 Annuity & Life Reassurance Ltd,
10 Respondent(s)

11 **AUTOMATED CERTIFICATE OF SERVICE**

12
13 This automated certificate of service was generated by the Eighth Judicial District
14 Court. The foregoing Findings of Fact, Conclusions of Law and Judgment was served via the
15 court's electronic eFile system to all recipients registered for e-Service on the above entitled
16 case as listed below:

17 Service Date: 5/11/2023

18 Gaylene Ball .

gball@hollandhart.com

19 Peter Chasey .

peter@chaseylaw.com

20 Shannon .

shannon@chaseylaw.com

21 Shilah Wisniewski

swisniewski@bsflp.com

22 Richard Pocker

rpocker@bsflp.com

23 J. Smith

rsmith@sslawnv.com

24

25

26

27

28

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

July 18, 2019

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

**July 18, 2019 10:30 AM Motion for Summary
Judgment**

HEARD BY: Allf, Nancy

COURTROOM: RJC Courtroom 03A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
 Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Arguments by counsel regarding the merits of and opposition to the pending motion. Colloquy regarding the provision in the merger agreement as it applies to the minutes. Court stated its findings and ORDERED, Petitioner China Yida Holding, Co.'s Motion for Summary Judgment GRANTED. Mr. Smith to prepare the findings of fact and conclusions of law which are to be incorporated into the order and submitted to Mr. Chasey for approval. COURT FURTHER ORDERED, all future hearings VACATED.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

November 06, 2019

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

November 06, 2019 1:15 PM All Pending Motions

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 03A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- RESPONDENT'S MOTION TO RETAX PETITIONER'S MEMORANDUM OF COSTS...PETITIONER'S MOTION FOR ATTORNEY'S FEES

PETITIONER'S MOTION FOR ATTORNEY'S FEES

Upon inquiry of Court if Mr. Smith was abandoning the 18.010 for fees, Mr. Smith stated he was. Arguments by Mr. Smith and Mr. Pocker regarding the merits of and opposition to the motion. Court stated the motion was only being consider under NRCP 68, stated its findings, and ORDERED, Petitioner's Motion for Attorney's Fees. Mr. Smith to prepare the order and submit it to opposing counsel for approval as to form.

RESPONDENT'S MOTION TO RETAX PETITIONER'S MEMORANDUM OF COSTS

Arguments by Mr. Pocker and Mr. Smith regarding the merits of and opposition to the motion. Court stated its findings and ORDERED, Respondents' Motion to Retax Petitioner's Memorandum of Costs GRANTED IN PART as to costs after the time the judgment was made. Mr. Pocker to prepare the

order and submit it to opposing counsel for approval as to form.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

August 10, 2021

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

August 10, 2021 3:00 AM Minute Order

HEARD BY: Allf, Nancy

COURTROOM: No Location

COURT CLERK: Nicole McDevitt

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT FINDS after review that on November 15, 2016 a Complaint was filed.

COURT FURTHER FINDS after review that on September 9, 2019 an Order Granting Summary Judgment was filed.

COURT FURTHER FINDS after review that on October 9, 2019 a Case Appeal Statement was filed.

COURT FURTHER FINDS after review that on August 3, 2021 the Supreme Court of Nevada filed Judgment. The Judgement reversed and remanded the Court s judgment.

THEREFORE COURT ORDERS for good cause appearing and after review that the Status Check: Remittitur is hereby scheduled on September 8, 2021 at 9:00 am on Motions Calendar.

9/8/2021 9:00 AM STATUS CHECK: REMITTITUR

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 8/10/2021.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 07, 2021

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

**September 07, 2021 3:00 AM Minute Order Minute Order:
BlueJeans
Appearance**

HEARD BY: Allf, Nancy

COURTROOM: No Location

COURT CLERK: Nicole McDevitt

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- Department 27 Information to Appear Telephonically

Re: Matter set on September 8, 2021, 9:00 a.m.

Please be advised that due to the COVID-19 pandemic, Department 27 will continue to conduct Court hearings REMOTELY using the Blue Jeans Video Conferencing system. Counsel have the choice to appear either by phone or computer/video, however, if appearing remotely via BlueJeans, please appear by audio AND video. Also, in person hearings are now being held in Department 27, at the option of counsel. Mask wearing protocols will be strictly enforced. As of May 1, 2021, the Governor has relaxed the capacity to 80%, so that the courtroom can now accommodate up to 32 people.

Dial the following number: 1-408-419-1715

Meeting ID: 897 138 369

Meeting URL: <https://bluejeans.com/897138369>

To connect by phone dial the number provided and enter the meeting ID followed by #

To connect by computer if you do NOT have the app, copy the URL link into a web browser. Google Chrome is preferred but not required. Once you are on the BlueJeans website click on Join with Browser which is located on the bottom of the page. Follow the instructions and prompts given by BlueJeans.

You may also download the Blue Jeans app and join the meeting by entering the meeting ID

PLEASE NOTE the following protocol each participant will be required to follow:

Place your phone on MUTE while waiting for your matter to be called.

Do NOT place the call on hold since some phones may play wait/hold music.

Please do NOT use speaker phone as it causes a loud echo/ringing noise.

Please state your name each time you speak so that the court recorder can capture a clear record.

Please be mindful of rustling papers, background noise, and coughing or loud breathing.

Please be mindful of where your camera is pointing.

We encourage you to visit the [Bluejeans.com](https://bluejeans.com) website to get familiar with the Blue Jeans phone/videoconferencing system before your hearing.

If your hearing gets continued to a different date after you have already received this minute order please note a new minute order will issue with a different meeting ID since the ID number changes with each meeting/hearing.

Please be patient if you call in and we are in the middle of oral argument from a previous case. Your case should be called shortly. Again, please keep your phone or computer mic on MUTE until your case is called.

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 9/7/2021.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 08, 2021

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 08, 2021 9:00 AM Status Check

HEARD BY: Crockett, Jim **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
Pocker, Richard J. Attorney
Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Richard J. Pocker, Esq. present in courtroom
All other parties present via the BlueJeans Videoconferencing Application.

Mr. Smith stated summary judgment was entered in the case, the matter went to supreme court and was remanded, and now parties need a new trial date of two days. Mr. Smith further stated there may be a pending motion that needs to be reset. Colloquy regarding how far out to set trial and possibility of a settlement conference. Mr. Smith stated he believes parties are too far apart for another settlement conference. COURT ORDERED, status check SET for trial setting; parties to be prepare to advise Judge Allf as to trial readiness, time needed for trial, and the motion that needs to be reset.

10/6/2021 9:00 AM STATUS CHECK: TRIAL SETTING

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 28, 2021

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 28, 2021 3:00 AM Minute Order

HEARD BY: Allf, Nancy

COURTROOM: No Location

COURT CLERK: Nicole McDevitt

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT FINDS after review that on September 8, 2021 a Status Check: Remittitur was heard. Mr. Smith stated summary judgment was entered in the case, the matter went to Supreme Court and was remanded, and now parties need a new trial date of two days. Mr. Smith further stated there may be a pending motion that needs to be reset.

THEREFORE, COURT ORDERS for good cause appearing and after review that a Status Check is hereby scheduled for November 30, 2021 on Chamber Calendar.

11/30/2021 (CHAMBERS) STATUS CHECK

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 9/28/2021.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

October 04, 2021

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

October 04, 2021

3:00 AM

Minute Order

**Minute Order:
BlueJeans
Appearance**

HEARD BY: Allf, Nancy

COURTROOM: No Location

COURT CLERK: Nicole McDevitt

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- Department 27 Information to Appear Telephonically

Re: Matter set on October 6, 2021

Please be advised that due to the COVID-19 pandemic, Department 27 will continue to conduct Court hearings REMOTELY using the Blue Jeans Video Conferencing system. Counsel have the choice to appear either by phone or computer/video, however, if appearing remotely via BlueJeans, please appear by audio AND video. Also, in person hearings are now being held in Department 27, at the option of counsel. Mask wearing protocols will be strictly enforced. As of May 1, 2021, the Governor has relaxed the capacity to 80%, so that the courtroom can now accommodate up to 32 people.

Dial the following number: 1-408-419-1715

Meeting ID: 897 138 369

Meeting URL: <https://bluejeans.com/897138369>

To connect by phone dial the number provided and enter the meeting ID followed by #

To connect by computer if you do NOT have the app, copy the URL link into a web browser. Google Chrome is preferred but not required. Once you are on the BlueJeans website click on Join with Browser which is located on the bottom of the page. Follow the instructions and prompts given by BlueJeans.

You may also download the Blue Jeans app and join the meeting by entering the meeting ID

PLEASE NOTE the following protocol each participant will be required to follow:

Place your phone on MUTE while waiting for your matter to be called.

Do NOT place the call on hold since some phones may play wait/hold music.

Please do NOT use speaker phone as it causes a loud echo/ringing noise.

Please state your name each time you speak so that the court recorder can capture a clear record.

Please be mindful of rustling papers, background noise, and coughing or loud breathing.

Please be mindful of where your camera is pointing.

We encourage you to visit the [Bluejeans.com](https://bluejeans.com) website to get familiar with the Blue Jeans phone/videoconferencing system before your hearing.

If your hearing gets continued to a different date after you have already received this minute order please note a new minute order will issue with a different meeting ID since the ID number changes with each meeting/hearing.

Please be patient if you call in and we are in the middle of oral argument from a previous case. Your case should be called shortly. Again, please keep your phone or computer mic on MUTE until your case is called.

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 10/4/2021.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

October 06, 2021

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

October 06, 2021 9:00 AM Status Check: Trial Setting

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Jill Chambers

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
Pocker, Richard J. Attorney
Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Colloquy regarding potential trial dates and the pending motion filed by Mr. Smith. COURT advised counsel of the new discovery cutoff date and that a new trial scheduling order will issue. COURT FURTHER ORDERED, STATUS CHECK set for 11/30/21, VACATED.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

April 06, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

April 06, 2022 9:00 AM Motion to Strike

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Velvet Wood

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Arguments by counsel regarding the merits of and opposition to the motion. Court stated its findings noting that it FINDS the reports were not untimely, and ORDERED, Petitioner China Yida Holding's Renewed Motion to Strike Respondents' Expert Report and Exclude Respondents' Expert Joseph Leauanae DENIED. Mr. Pocker to prepare the order and submit it to opposing counsel for approval.

8/1/2022 10:30 AM BENCH TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

July 21, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

July 21, 2022 10:30 AM Calendar Call

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
Pocker, Richard J. Attorney
Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Appearances made via the BlueJeans Videoconferencing Application: Robert J. Smith, Esq.

Colloquy regarding available dates on the trial stack for a four day trial. As available trial dates on this stack do not work for counsel, COURT ORDERED, trial dates VACATED and RESET. Court directed counsel to co-ordinate trial dates with its Judicial Executive Assistant (JEA) for trial setting.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

August 25, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

August 25, 2022 10:30 AM Calendar Call

HEARD BY: Israel, Ronald J. **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
Pocker, Richard J. Attorney
Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Appearances made via the BlueJeans Videoconferencing Application: Peter L. Chasey, Esq. and J. Robert Smith, Esq.

Colloquy regarding trial setting. Mr. Smith stated they received an e-mail from Court's Judicial Executive Assistant that there may be availability for trial from September 26, 2022 through October 4, 2022 and it could not be confirmed until August 30, 2022. Counsel stated they would like to be tentatively set for those days. COURT SO ORDERED. Court noted the case would be eligible for reassignment.

9/26/2022 9:00 AM BENCH TRIAL
9/27/2022 9:00 AM BENCH TRIAL
9/28/2022 1:00 PM BENCH TRIAL
9/29/2022 1:00 PM BENCH TRIAL
9/30/2022 9:00 AM BENCH TRIAL
10/3/2022 9:00 AM BENCH TRIAL

10/4/2022 9:00 AM BENCH TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 26, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 26, 2022 9:30 AM Bench Trial

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Kimberly Gutierrez

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Jepsen, Kendra J	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Appearances made via the BlueJeans Videoconferencing App: Minhua Chen, a representative for China Yida Holding Co., Bill Wells and Casey McCandless, representatives for the Respondents.

Opening statements presented by Mr. Smith and Mr. Pocker. Testimony and exhibits presented (see worksheets). After a colloquy regarding witness scheduling, COURT ORDERED, trial CONTINUED.

CONTINUED TO: 9/27/2022 9:30 AM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 27, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 27, 2022 9:30 AM Bench Trial

HEARD BY: Allf, Nancy

COURTROOM: RJC Courtroom 16A

COURT CLERK: Nicole McDevitt
Joy McClain

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Jepsen, Kendra J	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented. (See worksheets). Court noted on the record there was a caucus between Court and counsel regarding recess in the trial early. COURT ORDERED, trial CONTINUED.

CONTINUED TO: 9/28/2022 1:30 PM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 28, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 28, 2022 1:30 PM Bench Trial

HEARD BY: Allf, Nancy

COURTROOM: RJC Courtroom 16A

COURT CLERK: Nicole McDevitt
Joy McClain

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Jepsen, Kendra J	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented. (See worksheets) COURT ORDERED, trial CONTINUED.

CONTINUED TO: 9/29/22 1:30 PM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 29, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 29, 2022 1:30 PM Bench Trial

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Jepsen, Kendra J	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Colloquy as to scheduling. Testimony and exhibits presented. (See worksheets). Counsel STIPULATED Court Clerk did not need to lock the exhibits in the Courtroom Vault due to the volume of exhibits and that they could remain on the credenza behind the Court Clerk for the remainder of the trial. COURT ORDERED, trial CONTINUED.

CONTINUED TO: 9/30/2022 9:30 AM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

September 30, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

September 30, 2022 9:30 AM Bench Trial

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Jepsen, Kendra J	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Colloquy regarding trial schedule. Testimony and exhibits presented (see worksheets). Petitioner rests. Testimony and exhibits presented (see worksheets). COURT ORDERED, trial CONTINUED.

CONTINUED TO: 10/3/2022 9:30 AM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

October 03, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

October 03, 2022 9:30 AM Bench Trial

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Nicole McDevitt

RECORDER: Connie Coll

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
Pocker, Richard J. Attorney
Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented (see worksheets). Petitioner rests. Testimony and exhibits presented (see worksheets). Colloquy as to trial and witness schedule. COURT ORDERED, trial CONTINUED.

CONTINUED TO: 10/6/2022 1:00 PM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

October 06, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

October 06, 2022 1:00 PM Bench Trial

HEARD BY: Allf, Nancy **COURTROOM:** RJC Courtroom 16A

COURT CLERK: Patia Cunningham

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT: Chasey, Peter L. Attorney
Pocker, Richard J. Attorney
Smith, J. Robert, ESQ Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented (see worksheets). Colloquy as to trial and witness schedule.
COURT ORDERED, trial CONTINUED.

CONTINUED TO: 10/10/2022 9:30 AM

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

October 10, 2022

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

October 10, 2022 9:30 AM Bench Trial

HEARD BY: Allf, Nancy

COURTROOM: RJC Courtroom 16A

COURT CLERK: Pharan Burchfield
Nicole Cejas

RECORDER: Brynn White

REPORTER:

PARTIES

PRESENT:	Chasey, Peter L.	Attorney
	Pocker, Richard J.	Attorney
	Smith, J. Robert, ESQ	Attorney

JOURNAL ENTRIES

- Testimony presented. (See Worksheet). Courtroom Clerk Nicole Cejas present in place of Courtroom Clerk Pharan Burchfield from 10:45 a.m. to 1:27 p.m. Continued testimony and exhibits presented. (See Worksheets). Respondents rested. Rebuttal testimony presented. (See Worksheet.) Colloquy regarding closing on the briefing and written submissions. COURT ORDERED, parties to stipulate to a briefing schedule and matter SET on Chambers calendar in sixty (60) days.

12/13/2022 03:00 AM CHAMBERS

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

January 17, 2023

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

January 17, 2023 3:00 AM Decision

HEARD BY: Allf, Nancy

COURTROOM: No Location

COURT CLERK: Nicole McDevitt

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT FINDS after review that on a bench trial was held from September 26, 2022, to October 10, 2022.

COURT FURTHER FINDS after review that on November 18, 2022, a Petitioner Brief was filed

COURT FURTHER FINDS after review that on December 23, 2022, a Respondent Brief was filed.

COURT FURTHER FINDS after review that on January 3, 2023, a Stipulation and Order was filed.

THEREFORE COURT ORDERS for good cause appearing and after review the Decision scheduled for January 17, 2023, on Chamber Calendar is hereby CONTINUED to February 21, 2023, on Chamber Calendar.

CONTINUED TO: 2/21/2023 (CHAMBERS)

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 1/18/2023

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Civil Filings (Petition)

COURT MINUTES

February 17, 2023

A-16-746732-P China Yida Holding Co, Petitioner(s)
vs.
Annuity & Life Reassurance Ltd,
Respondent(s)

February 17, 2023 3:00 AM Decision

HEARD BY: Allf, Nancy

COURTROOM: No Location

COURT CLERK: Nicole McDevitt

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- This is a case where the Pope entities (Respondents) have sought a fair value determination regarding the value of their interest in China Yida (Petitioner). This matter came before the Court on a bench trial. After the close of evidence, the parties filed briefs in lieu of an oral closing argument. This Minute Order is issued as the decision on the merits, to be followed up with Findings of Fact and Conclusions of Law and a Judgment.

In 2016, Petitioner effected a corporate transaction by which Petitioner was privatized and all shares of Petitioner common stock were sold to China Yida Acquisition Company. Respondent did not approve the price, claiming it was a squeeze out merger and claimed dissenters rights.

Petitioner had real property rights granted to it by the People's Republic of China, which enticed Respondents to make their investments. However, the Petitioner's properties did not perform in accordance with the economic and real estate markets overall in China.

Petitioner failed at trial to present evidence supporting the divergence. Qualified and respected auditing firms recognized Petitioner's faulty financial reporting. One firm refused to complete an annual audit, recognizing lack of internal controls. Petitioner terminated its only English-speaking

director and fired its professional investor relations firm.

Respondent's expert provided the best and most reliable analysis of the value and used the most appropriate method. The Petitioner's expert's methodology was flawed and unreliable.

Petitioner's witnesses were also less credible than Respondents'.

The Court determines the fair value of Respondent's minority interest is \$22.52 per share based on customary and current valuation techniques pursuant to NRS 92A.320. Petitioners intentionally drove down the price of the stock before taking the company private.

Respondent to prepare Findings of Fact and Conclusions of Law (FOFCLA) and a form of Judgment. The documents to be presented to the Petitioner's counsel ten (10) business days before submission to the Court for signature. The FOFCLA and Judgment may include findings not contained in this Minute Order, so long as they are consistent with the evidence presented at trial.

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Nicole McDevitt, to all registered parties for Odyssey File & Serve. /nm 2/17/2023

Case No.: A-16-746732-P
Dept. No.: 27

Trial Date: September 26, 2022
Judge: The Honorable Nancy L. Allf
Court Clerk: Nicole McDevitt
Recorder: Brynn White

Petitioner: China Yida Holding Co.

Counsel for Petitioner: J. Robert Smith, Esq.
Kendra J. Jepsen, Esq.

Respondents: Pope Investments, LLC, et al.

Counsel for Respondents: Peter Chasey, Esq.
Richard J. Pocker, Esq.

JOINT

TRIAL BEFORE THE COURT

PETITIONER'S EXHIBITS

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
1	CYH 1-83	CYH Form 10-K, March 30, 2016	9-20-22	Stip.	9-20-22
2	CYH 84-125	CYH Form 10-Q, May 16, 2016	9-20-22	Stip.	9-20-22
3	CYH 126-268	Petitioner's Schedule 14A, May 25, 2016	9-20-22	Stip.	9-20-22
4	CYH 269-273	Correspondence, April 16, 2013	10-6-22	NO	10-6-22
5	CYH 274-286	Notice of Intent to Demand Payment, June 22, 2016	10-6-22	NO	10-6-22
6	CYH 287-292	Demand for Payment Form. July 25, 2016			
7	CYH 293-298	Correspondence, August 30, 2016			
8	CYH 299-301	Dissenter's Estimate, September 21, 2016	10-10-22	NO	10-10-22
9	CYH 302-340	Dissenters' Notices, July 15, 2016			
10	CYH 341-484	Petitioner's Schedule 14A, May 25, 2016	9-20-22	Stip.	9-20-22
11	CYH 485	Petitioner's Consolidated Balance Sheet			
12	CYH 486	Petitioner's Consolidated Statements of Income			
13	CYH-EXP 49-73	ROTH Capital Partners, Fairness Opinion			
14	CYH-487-493	ROTH Advisory Engagement Agreement			
15	CYH 494-520	Amendment to Petitioner's Form 10-K, April 30, 2013	9-20-22	Stip.	9-20-22
16	CYH 521-538	Amendment to Petitioner's Form 10-K, April 30, 2014	9-20-22	Stip.	9-20-22
17	CYH 539-672	Amendment to Petitioner's Form 10-K, March 31, 2015	9-20-22	Stip.	9-20-22
18	CYH 673-739	Petitioner's Form 10-Q, June 30, 2015	9-20-22	Stip.	9-20-22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
19	CYH 740-757	Contract on Loan for Fixed Assets			
20	CYH 758-772	Contract on Loan for Working Capital			
21	CYH 773-788	Contract on Loan for Fixed Assets			
22	CYH 789-795	Contract on the Loan			
23	CYH 796-816	Capital Loan Agreement			
24	CYH 817-905	Fixed Assets Loan Contracts			
25	CYH 906-965	Loan Agreement			
26	CYH 966-969	Share Transfer Agreement			
27	CYH 970-1027	CYH Amended and Restated Agreement and Plan of Merger			
28	CYH 1028-1031	CYH Form 8-K, June 3, 2013	9-20-22	stop	9-20-22
29	CYH 1032-1148	CYH Form 10-K, December 31, 2013	9-20-22	stop	9-20-22
30	CYH 1149-1154	CYH Special Meeting Minutes, June 28, 2016			
31	CYH 1155-1158	National land certificate (Fenxi City of Caves)			
32	CYH 1159-1167	National land certificate (Yunding project)			
33	CYH 1168-1179	National land certificate (Zhangshu project 1)			
34	CYH 1180-1190	National land certificate (Zhangshu project 1)			
35	CYH 1191-1194	CYH advertising materials			
36	CYH 1195-1227	CYH Consolidated Financial Statements 2011-2016			
37	CYH 1228-1246	CYH Omnibus Proxy and Position report			
38	CYH 1247	CYH Subsidiaries Consolidated Balance Sheet			
39	CYH 1248-1249	CYH Articles of Incorporation, November 15, 2022			
40	CYH 1250-1252	CYH Statement of Changes in Beneficial Ownership			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
41	CYH 1253-1258	CYH Subsidiaries Consolidated Balance Sheet	9-20-22	yes	9-20-22
42	CYH 1259-1266	Bylaws of China Yida Holding, Co.			
43	CYH 1267-1268	CYH Announces CEO Share Purchase Plan	9-20-22	stop	9-20-22
44	CYH 1269-1273	CYH Form 8-K, April 12, 2016			
45	CYH1274-1357	CYH Amended and Restated Agreement and Plan of Merger, April 12, 2016			
46	CYH1358-1513	CYH Preliminary Proxy Statement			
47	CYH1514-1734	CYH Transaction Statement			
48	CYH1735-1756	CYH Transaction Statement to Amendment No. 1			
49	CYH1757-1766	Correspondence, May 13, 2016			
50	CYH1767-1821	CYH Quarterly Report Ending March 31, 2016			
51	CYH1822-1825	CYH Certification Exhibit 31.1			
52	CYH1826-2010	CYH Proxy Statement, Schedule 14A			
53	CYH2011-2013	CYH Proxy Voting Instructions			
54	CYH2014-2018	CYH Current Report, June 28, 2016	9-20-22	stop	9-20-22
55	CYH-EXP 1-46	C. Haven – Expert Report	9-29-22	no	9-29-22
56	CYH-EXP 47-48	C. Haven – Curriculum Vitae			
57	CYH-EXP 49-51	Roth Opinion			
58	CYH-EXP 52-73	Yida Presentation – Final	9-30-22	yes	9-30-22
59	CYH-EXP 74-89	Valuation Report – Fujian Yongtai			
60	CYH-EXP 90-105	Valuation Report – Jiangxi Fenxi			
61	CYH-EXP 106-123	Valuation Report – Jiangxi Zhangshu			
62	CYH-EXP 124	Executive Biography			
63	CYH-EXP 125-128	Haven Rebuttal			
64	CYH-EXP 129-136	2019-01-11 Haven Rebuttal			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
65		Respondent Pope Investments, LLC's Response to Petitioner's First Set of Interrogatories			
66		Respondent's Response to Petitioner's Second Set of Interrogatories			
67		Response Pope Investments, LLC's Response to Petitioner's First Set of Requests for Production			
68		Respondent's Responses to Petitioner's Second Set of Request for Production			

~~JOINT~~
~~RESPONDENTS EXHIBITS~~

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
500	Pope 001-202	Form 10, 7/21/99			
501	Pope 203-237	Form 10-K, 3/29/00			
502	Pope 238-250	Form 10-Q, 3/31/00			
503	Pope 252-260	Notice of-Shareholder Meeting, 5/8/00			
504	Pope 261-273	Form 10-Q, 8/14/00			
505	Pope 276-290	Form 10-Q, 11/13/00			
506	Pope 291-294	Form 8-K, 11/20/00			
507	Pope 295-320	Form 10-K, 3/30/01			
508	Pope 321-352	Notice of-Shareholder Meeting, 4/17/01			
509	Pope 353-364	Form 10-Q, 5/9/01			
510	Pope 365-374	Form-S8 , 6/12/01			
511	Pope 375-386	Form 10-Q, 8/8/01			
512	Pope 387-399	Form 10-Q, 10/15/01			
513	Pope 400-424	Form 10-K, 3/26/02			
514	Pope 425-433	Notice of-Shareholder Meeting, 4/10/02			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
515	Pope 434-444	Form 10-Q, 5/13/02			
516	Pope 445-456	Form 10-Q, 8/12/02			
517	Pope 457-468	Form 10-Q, 11/13/02			
518	Pope 469-633	Schedule 14C Information-Statement, 12/9/02			
519	Pope 634-798	Schedule 14C Information-Statement, 12/9/02			
520	Pope 799-968	Form 8-K (acquired Convergix) , 11/22/02			
521	Pope 967-976	Form D, 12/6/02			
522	Pope 977-980	Form 8-K, 12/31/02			
523	Pope 981-1005	Form 8-K-A, 1/21/03			
524	Pope 1007-1009	Form 8-K, 2/21/03			
525	Pope 1010-1011	Form 12b-25, 3/28/03			
526	Pope 1012-1062	Form 10-K, 4/15/03			
527	Pope 1063-1086	Form 10-Q, 5/15/03			
528	Pope 1087-1094	Form D, 6/10/03			
529	Pope 1095-1123	Form 10-Q, 8/14/03			
530	Pope 1124-1127	Form 8-K, 8/27/03			
531	Pope 1128-1129	Form 12b-25, 11/13/03			
532	Pope 1130-1157	Form 10-Q, 11/14/03			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
533	Pope 1158-1167	Pre-Schedule 14C, 2/24/04			
534	Pope 1168-1176	Schedule 14C, 3/12/04			
535	Pope 1177-1178	Form 12b-253/30/04			
536	Pope 1179-1231	Form 10-K, 4/14/04			
537	Pope 1232-1257	Form-S8, 4/22/04			
538	Pope 1258-1284	Form 10-Q, 5/17/04			
539	Pope 1285-1287	Form 12b-25, 8/16/04			
540	Pope 1288-1316	Form 10-Q, 8/23/04			
541	Pope 1317-1320	Schedule 13D, 10/20/04			
542	Pope 1321-1324	Schedule 13D, 10/20/04			
543	Pope 1325-1326	Form 12B-25, 11/15/04			
544	Pope 1328-1357	Form 10-Q, 11/19/04			
545	Pope 1358-1360	Form 12b-25, 3/31/05			
546	Pope 1361-1421	Form 10-K, 5/16/05			
547	Pope 1423-1426	Form 12b-25, 5/17/05			
548	Pope 1427-1467	Form 10-Q, 6/16/05			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
549	Pope 1468-1497	Form-S8, 6/15/05			
550	Pope 1498-1500	Form 12b-25, 8/12/05			
551	Pope 1501-1531	Form 10-Q, 8/1/05			
552	Pope 1532-1573	Form 10-Q, 11/17/05			
553	Pope 1574-1576	Correspondence, 11/17/05			
554	Pope 1577-1638	Form 10-K, 2/14/06			
555	Pope 1639	Correspondence, 3/8/06			
556	Pope 1640-1643	Form 8-K, 3/17/06			
557	Pope 1644-1650	Form 8-K-A, 3/18/06			
558	Pope 1651-1654	Form 12b-25, 3/31/06			
559	Pope 1655-1718	Form 10-K, 4/20/06			
560	Pope 1719-1722	Form 8-K, 5/4/06			
561	Pope 1724-1728	Form 8-K, 5/8/06			
562	Pope 1729-1764	Form 10-Q, 5/29/06			
563	Pope 1765-1769	Form 8-K, 5/29/06			
564	Pope 1770-1772	Form 8-K, 5/30/06			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
565	Pope 1773-1775	Form 8-K, 7/6/06			
566	Pope 1777-1783	Form 8-K, 8/10/06			
567	Pope 1784-1786	Form 12b-25, 8/14/06			
568	Pope 1787-1832	Form 10-Q, 8/17/06			
569	Pope 1833-1837	Form 8-K, 8/31/06			
570	Pope 1838-1867	Form 8-K, 10/10/06			
571	Pope 1868-1870	Form 12b-25, 11/14/06			
572	Pope 1871-1900	Form 10-Q, 11/20/06			
573	Pope 1901-1905	Form 12b-25, 3/30/07			
574	Pope 1906-1927	Form 8-K, 3/30/07			
575	Pope 1928-1981	Form 10-K, 4/17/07			
576	Pope 1982-1994	Form 10-K-A, 4/25/07			
577	Pope 1995-2014	Schedule 14A, 5/2/07			
578	Pope 2015-2017	Form 12b-25, 5/15/07			
579	Pope 2018-2038	Schedule 14A, 5/21/07			
580	Pope 2039-2071	Form 10-Q, 5/21/07			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
581	Pope 2072-2074	Form 12b-25, 8/13/07			
582	Pope 2075-2105	Form 10-Q, 8/19/07			
583	Pope 2106-2108	Form 8-K, 9/17/07			
584	Pope 2109-2111	Form 12b-25, 11/14/07			
585	Pope 2112-2139	Form 10-Q, 11/19/07			
586	Pope 2140-2327	Form 8-K, 11/19/07			
587	Pope 2328-2342	Schedule 14C, 12/5/07	9.20.22	Stip.	9.20.22
588	Pope 2343-2347	Schedule 13D, 11/19/07			
589	Pope 2348-2360	Schedule 14C-A1, 1/22/08			
590	Pope 2361-2371	Schedule 14C-A2, 2/5/08			
591	Pope 2372-2382	Schedule 14C, 2/7/08			
592	Pope 2383-2387	Form 8-K, 3/6/08			
593	Pope 2388-2478	Form 8-K, 3/7/08			
594	Pope 2479-2486	Schedule 13G, 3/7/08			
595	Pope 2487-2495	Form D, 5/28/08			
596	Pope 2496-2542	Form 10-K, 3/24/08	9.20.22	Stip.	9.20.22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
597	Pope 2543-2552	Form 8-K, 4/15/08	9.20.22	STIP	9.20.22
598	Pope 2553-2557	Form 8-K, 4/25/08			
599	Pope 2558-2620	Form S-1, 5/6/08			
600	Pope 2621-2656	Form 10-K, 5/15/08			
601	Pope 2657-2661	Correspondence, 6/5/08			
602	Pope 2662-2781	Form S-1-A, 7/8/08			
603	Pope 2782	Correspondence, 7/11/08			
604	Pope 2783-2787	Correspondence, 6/5/08			
605	Pope 2788-2796	Correspondence, 7/15/08			
606	Pope 2797-2802	Correspondence, 7/24/08			
607	Pope 2803-2906	Form S-1-A2, 8/5/08			
608	Pope 2907-2910	Correspondence, 8/6/08			
609	Pope 2911-2947	Form 10-Q, 8/14/08			
610	Pope 2948-2950	Correspondence, 8/15/08			
611	Pope 2951-3065	Form S-1-A3, 8/20/08			
612	Pope 3066-3076	Correspondence, 8/29/08	9.20.22	STIP	9.20.22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
613	Pope 3077-3125	Form 10-K-A1, 8/29/08	9-20-22	Stip.	9-20-22
614	Pope 3126-3168	Form 10-Q-A1, 8/29/08			
615	Pope 3169-3458	Form S-1-A4, 8/30/08			
616	Pope 3459-3465	Form 8-K, 9/18/08			
617	Pope 3466-3507	Form 10-Q, 11/14/08			
618	Pope 3508-3512	Form 8-K, 12/3/08			
619	Pope 3513-3515	Form 8-K, 1/7/09			
620	Pope 3516-3521	Form 8-K, 1/14/09			
621	Pope 3522-3529	Schedule 13G, 2/5/09			
622	Pope 3530-3537	Schedule 13G, 2/5/09			
623	Pope 3538-3542	Form 8-K, 2/19/09			
624	Pope 3543-3600	Form 10-K, 3/31/09			
625	Pope 3601-3608	Schedule 14C, 4/23/09			
626	Pope 3609-3616	Schedule 14C, 4/23/09			
627	Pope 3617-3651	Form 10-Q, 5/14/09			
628	Pope 3652-3683	Form 8-K, 5/21/09	9-20-22	Stip.	9-20-22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
629	Pope 3684-3789	Form S-1-A, 6/10/09	9.20.22	Stip.	9.20.22
630	Pope 3790-3805	Form 8-K, 6/30/09			
631	Pope 3806-3807	Form 8-K, 6/30/09			
632	Pope 3808-3835	Schedule 14C, 7/7/09			
633	Pope 3836-3863	Schedule 14C, 7/20/09			
634	Pope 3864-3898	Form 10-Q, 8/14/09			
635	Pope 3899-3925	Form 8-K, 10/13/09			
636	Pope 3926-3966	Form 10-Q, 11/13/09			
637	Pope 3967-3996	Form 8-K, 11/23/09			
638	Pope 3997-3999	Form 8A, 12/2/09			
639	Pope 4000	Correspondence, 12/3/09			
640	Pope 4001-4063	Form S-3, 12/11/09			
641	Pope 4064-4137	Form S-3, 1/14/10			
642	Pope 4138-4279	Form 8-K, 1/22/10			
643	Pope 4280-4289	Schedule 13G, 2/16/10			
644	Pope 4290-4306	Form 8-K, 3/19/10	9.20.22	Stip.	9.20.22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
645	Pope 4319-4385	Form 10-K, 3/23/10	9.20.22	STIP.	9.20.22
646	Pope 4386-4395	Form 8-K, 4/15/10			
647	Pope 4396-4426	Form 8-K, 4/18/10			
648	Pope 4427-4473	Form 10-Q, 5/15/10			
649	Pope 4474-4561	Form S-1-A2, 5/14/10			
650	Pope 4562-4649	Form S-1-A2, 5/14/10			
651	Pope 4650-4680	Form 8-K, 5/21/10			
652	Pope 4681-4684	Form 8-K, 5/24/10			
653	Pope 4685-4693	Form 8-K, 6/1/10			
654	Pope 4694-4735	Form 8-K, 7/15/10			
655	Pope 4736-4753	Form 8-K, 8/4/10			
656	Pope 4754-4756	Form 12b-25, 8/16/10			
657	Pope 4757-4769	Schedule 13G, 8/16/10			
658	Pope 4770-4810	Form 10-Q, 8/20/10			
659	Pope 4811-4913	Form 8-K, 8/27/10			
660	Pope 4914-64	Form 10-Q, 11/12/10	9.20.22	STIP.	9.20.22

	Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
cb	661	Pope 4965-4993	Form 8-K, 11/19/10	9-26-22	STP	9-26-22
cb	662	Pope 4994-5024	Form 8-K, 11/22/10			
cb	663	Pope 5025-5038	Form 8-K, 1/13/11			
cb	664	Pope 5057-5071	Schedule 13G, 2/14/11			
cb	665	Pope 5072-5080	Schedule 13G, 2/15/11			
cb	666	Pope 5081-5111	Form 8-K, 3/10/11			
cb	667	Pope 5112-5189	Form 10-K, 3/16/11			
cb	668	Pope 5190-5226	Schedule 14A, 4/29/11			
cb	669	Pope 5227-5270	Form 10-Q, 5/9/11			
cb	670	Pope 5271-5308	Schedule 14A, 5/16/11			
cb	671	Pope 5309-5311	Form 8-K, 6/30/11			
cb	672	Pope 5312-5315	Form 8-K, 7/11/11			
cb	673	Pope 5316-5329	Correspondence, 8/2/11			
cb	674	Pope 5330-5378	Form 10-Q, 8/9/11			
cb	675	Pope 5379-5383	Form 8-K, 8/16/11			
cb	676	Pope 5384	Correspondence, 8/29/11	9-26-22	STP	9-26-22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
677	Pope 5385-5406	Correspondence, 9/7/11	9.26.22	Stip.	9.26.22
678	Pope 5407-5476	Form 10-K-A, 9/21/11			
679	Pope 5477	Correspondence, 9/22/11			
680	Pope 5486	Correspondence, 10/6/11			
681	Pope 5487	Correspondence, 10/25/11			
682	Pope 5488-5543	Form 10-Q, 11/7/11			
683	Pope 5544-5547	Form 8-K, 11/7/11			
684	Pope 5548-5549	Correspondence, 11/7/11			
685	Pope 5550-5566	Correspondence, 11/22/11			
686	Pope 5567-5649	Form 10-K-A, 11/22/11			
687	Pope 5650-5658	Correspondence, 12/9/11			
688	Pope 5659	Correspondence, 12/23/11			
689	Pope 5660-5661	Form 8-K, 1/9/12			
690	Pope 5662	Correspondence, 1/13/12			
691	Pope 5663-5789	Form 10-K-A, 2/3/12			
692	Pope 5790-5804	Correspondence, 2/3/12			
693	Pope 5805-5806	Correspondence, 2/3/12			
694	Pope 5807-5818	Schedule 13G-A, 2/10/12	9.26.22	Stip	9.26.22

	Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
cb	695	Pope 5819-5826	Schedule 13G, 2/15/12	9.26.22	STIP.	9.26.22
cb	696	Pope 5827-5834	Correspondence, 2/17/12	S	S	S
cb	697	Pope 5835	Correspondence, 3/6/12			
cb	698	Pope 5836-5837	Correspondence, 3/22/12			
cb	699	Pope 5838-5930	Form 10-K-A2, 3/27/12			
cb	700	Pope 5931-5933	Correspondence, 3/27/12			
cb	701	Pope 5934-5993	Form 10-Q-A1, 3/27/12			
cb	702	Pope 5994-6009	Correspondence, 3/27/12			
cb	703	Pope 6010-6086	Form 10-K, 3/29/12			
cb	704	Pope 6087-6089	Form 8-K, 4/17/12			
cb	705	Pope 6090-6096	Correspondence, 4/24/12			
cb	706	Pope 6097-6133	Schedule 14A, 4/30/12	V	V	V
cb	707	Pope 6134-6194	Form 10-Q, 5/11/12			
cb	708	Pope 6195	Correspondence, 5/18/12			
cb	709	Pope 6196-6197	Correspondence, 5/22/12			
cb	710	Pope 6235-6237	Correspondence, 5/23/12			
cb	711	Pope 6198-6234	Schedule 14A, 5/24/12	9.26.22	STIP.	9.26.22

	Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
cb	712	Pope 6238-6331	Form 10-K-A1, 5/25/12	9.20.22	STIP.	9.20.22
cb	713	Pope 6332-6344	Correspondence, 6/5/12			
cb	714	Pope 6345-6372	Schedule 14A, 7/8/12			
cb	715	Pope 6373-6376	Correspondence, 6/14/12			
cb	716	Pope 6377-6380	Form 8-K, 7/6/12			
cb	717	Pope 6381-6382	Correspondence, 7/6/12			
cb	718	Pope 6383-6386	Form 8-K, 7/13/12			
cb	719	Pope 6387	Correspondence, 7/20/12			
cb	720	Pope 6532-6536	Correspondence, 7/26/12			
cb	721	Pope 6388-6466	Form 10-K-A2, 7/26/12			
cb	722	Pope 6467-6531	Form 10-Q-A, 7/26/12			
cb	723	Pope 6537-6539	Correspondence, 8/6/12			
cb	724	Pope 6540-6614	Form 10-Q, 8/13/12			
cb	725	Pope 6615-6617	Correspondence, 8/21/12			
cb	726	Pope 6618-6631	Schedule 14C, 8/31/12			
cb	727	Pope 6632-6633	Correspondence, 8/31/12			
				9.20.22	STIP.	9.20.22

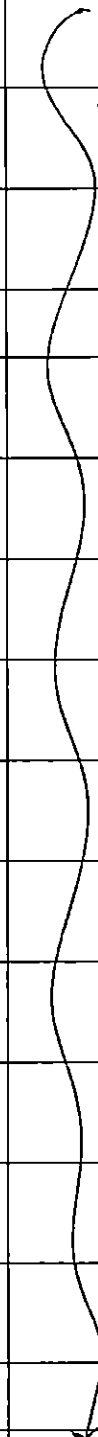

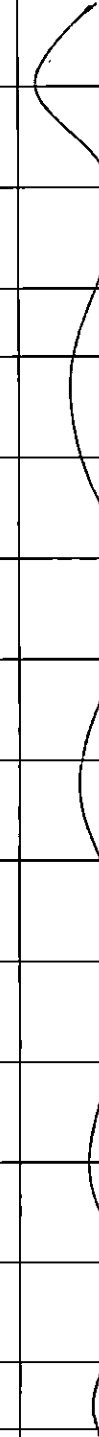
	Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
cb	728	Pope 6634-6639	Form 8-K, 9/12/12	9-20-22	STIP	9-20-22
cb	729	Pope 6640-6643	Correspondence, 9/14/12			
cb	730	Pope 6644-6657	Schedule 14C, 9/19/12			
cb	731	Pope 6658-6659	Correspondence, 9/20/12			
cb	732	Pope 6693	Correspondence, 10/12/12			
cb	733	Pope 6660-6692	Schedule 14C, 10/11/12			
cb	734	Pope 6694-6726	Schedule 14C, 10/23/12			
cb	735	Pope 6727-6807	Form 10-Q, 11/13/12			
cb	736	Pope 6808-6861	Form 8-K, 11/20/12			
cb	737	Pope 6862-6863	Correspondence, 12/10/12			
cb	738	Pope 7110-7112	Correspondence, 12/19/12			
cb	739	Pope 6864-7071	Form 10-K-A3, 12/19/12			
cb	740	Pope 7072-7094	Form 10-Q-A2, 12/19/12			
cb	741	Pope 7095-7109	Form 10-Q-A, 12/19/12			
cb	742	Pope 7113-7131	Correspondence, 1/15/13			
cb	743	Pope 7132	Correspondence, 1/22/13			
cb	744	Pope 7133-7141	Schedule 13G, 2/14/13	9-20-22	STIP	9-20-22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
745	Pope 7142-7344	Form 10-K, 3/25/13	9.20.22	Stip.	9.20.22
746	Pope 7345-7376	Form 10-K-A, 4/30/13			
747	Pope 7377-7441	Form 10-Q, 5/14/13			
748	Pope 7442-7452	Form 8-K, 6/7/13			
749	Pope 7453-7539	Form 10-Q, 8/14/13			
750	Pope 7540-7576	Schedule 14A, 10/25/13			
751	Pope 7577-7673	Form 10-Q, 12/24/13			
752	Pope 7674-7682	Schedule 13G, 2/10/14			
753	Pope 7683-7828	Form 10-K, 3/31/14			
754	Pope 7829-7846	Form 10-K-A, 4/30/14			
755	Pope 7847-7913	Form 10-Q, 3/15/14			
756	Pope 7914-7989	Form 10-Q, 8/14/14			
757	Pope 7990-8011	Form 8-K, 9/2/14			
758	Pope 8012-8040	Schedule 14A, 10/29/13			
759	Pope 8041-8183	Form 10-Q, 12/4/14			
760	Pope 8184-8186	Correspondence, 12/11/14	9.20.22	Stip	9.20.22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
cb 761	Pope 8187	Correspondence, 1/9/15	9.20.22	STIP.	9.20.22
cb 762	Pope 8188	Correspondence, 1/21/15			
cb 763	Pope 8189-8197	Correspondence, 1/29/15			
cb 764	Pope 8198-8206	Schedule 13G, 2/13/15			
cb 765	Pope 8207-8208	Correspondence, 2/23/15			
cb 766	Pope 8209-8335	Form 10-K-A2, 3/5/15			
cb 767	Pope 8336-8415	Form 10-Q-A1, 3/5/15			
cb 768	Pope 8416-8419	Correspondence, 3/10/15			
cb 769	Pope 8420	Correspondence, 3/19/15			
cb 770	Pope 8421-8551	Form 10-K, 3/31/15			
cb 771	Pope 8552-8633	Form 10-Q, 5/15/15			
cb 772	Pope 8634-8700	Form 10-Q, 8/13/15			
cb 773	Pope 8701-8707	Form 8-K, 10/27/15			
cb 774	Pope 8708-8711	Form 8-K, 10/28/15			
cb 775	Pope 8712-8777	Form 10-Q, 11/15/15			
cb 776	Pope 8778-8805	Schedule 14A, 11/18/15			
cb 777	Pope 8806-8808	Form 8-K, 12/18/15	9.20.22	STIP	9.20.22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
cb 778	Pope 8809-8817	Schedule 13G, 2/13/16	9-26-22	STIP.	9-26-22
cb 779	Pope 8818-8912	Form 8-K, 3/10/16	S	S	S
cb 780	Pope 8913-9032	Form 10-K, 3/30/16			
cb 781	Pope 9033-9121	Form 8-K, 4/13/16			
cb 782	Pope 9123-9278	Schedule 14A, 4/14/16			
cb 783	Pope 9279-9317	Schedule 13E-3, 4/15/16			
cb 784	Pope 9318-9322	Correspondence, 5/9/16			
cb 785	Pope 9323-9481	Schedule 14A-A1, 5/16/16			
cb 786	Pope 9482-9504	Schedule 13E-A1, 5/16/16			
cb 787	Pope 9505-9512	Correspondence, 5/13/16			
cb 788	Pope 9513-9572	Form 10-Q, 5/16/16			
cb 789	Pope 9573-9719	Schedule 14A, 5/25/16			
cb 790	Pope 9720-9724	Form 8-K, 6/28/16			
cb 791	Pope 9726-9751	Form 8-K, 7/8/16			
cb 792	Pope 9752-9756	Schedule 13E-3-A2, 7/8/16			
cb 793	Pope 9757-9758	Form 15, 7/20/16	9-26-22	STIP.	9-26-22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
794	Pope 13203-05	Pope Buy/Sell Activity	10/10/22	Stip	10/10/22
795	Pope 13168-73	Summary Report, 3/17/08			
796	Pope 12795	Summary Report, 8/15/08			
797	Pope 13196	Summary Report, 10/30/08			
798	Pope 13197	Summary Report, 11/14/08			
799	Pope 13163-64	Summary Report, 4/13/09			
800	Pope 13194	Summary Report, 5/26/09			
801	Pope 13193	Summary Report, 6/18/09			
802	Pope 13192	Summary Report, 8/14/09			
803	Pope 13191	Summary Report, 10/16/09			
804	Pope 13190	Summary Report, 11/18/09			
805	Pope 13189	Summary Report, 1/20/10			
806	Pope 13188	Summary Report, 3/23/10			
807	Pope 13187	Summary Report, 4/27/10			
808	Pope 13186	Summary Report, 5/26/10			
809	Pope 13185	Summary Report, 6/1/10			
810	Pope 13184	Summary Report, 7/1/10			
811	Pope 13183	Summary Report, 8/23/10			
812	Pope 13182	Summary Report, 10/15/10			
813	Pope 13181	Summary Report, 11/7/10			
814	Pope 12837	Summary Report, 11/15/10			
815	Pope 13179	Summary Report, 4/7/11			

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
816	Pope 13178	Summary Report, 8/10/11			
817	Pope 13177	Summary Report, 11/7/11			
818	Pope 12770	Summary Report, 3/29/12			
819	Pope 13175	Summary Report, 5/11/12			
820	Pope 13174	Summary Report, 8/13/12			
821	Pope 12860	Summary Report, 11/13/12			
822	Pope 12892	Summary Report, 3/25/13			
823	Pope 13138-41	Summary Report, 4/1/14			
824	Pope 13074-76	Summary Report, 5/16/14			
825	Pope 13106-08	Summary Report, 8/26/14			
826	Pope 13170-71	Summary Report, 8/26/15			
✗ 827	Pope 11171-12608	Internal Emails			
828	Pope 9759-9760	Email Communication, 3/9/17			
829	Pope 10312-11170	Communications with 3rd Parties			
830	Pope 12609-12769	Published Reports			
831	Pope 13401-02	Shuifa Company Announcement (Chinese)			
832	Pope 13403-04	Shuifa Company Announcement (English)			
827A		Selected Internal Emails from ^{Ex.} 827	10-3-22	Yes	10-3-2022
830A	12009-12043	China Yida Report 23	10-6-22	Yes	10-6-22
827B	11271-11278	3/29/12 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22

Exhibit Number	Bates No.	Exhibit Description	Date Offered	Objection	Date Admitted
833		Joseph Leauanae's Expert Reports and Disclosures [Pope 13339 – 13350, Pope 13360 – 13397, Pope 13405 – 13414, and Pope 13203 – 13230]	9-30-22	no	9-30-22 8/1
834		James Woo's Expert Reports and Disclosures [Pope 13301 – 13323, Pope 13231 – 13251, Pope 13252 – 13274, and Pope 13275 – 13330]	10-3-22	no	10-3-22
835		CYH's responses to Interrogatories, September 19, 2018			
836		CYH's responses to Requests for Documents, July 27, 2018			
837		CYH's responses to Requests for Documents, September 19, 2018			
838		CYH's supplemental responses to Interrogatories, November 8, 2018			
839		CYH's supplemental responses to Requests for Documents, November 8, 2018			
840		Deposition Transcript of Minhua Chen, May 19, 2019			
841		Deposition Transcript of Christian Bendixen Haven, June 7, 2019			
842		Deposition Transcript of William Wells, May 31, 2019			
843		Deposition Transcript of Joseph Leauanae, May 31, 2019			
844		IRS Revenue Ruling 59-60	10-6-22	NO	10-6-22

827-C	11282-11283	4/10/12 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22
827-D	11284	4/18/12 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22
827-E	11285-11286	4/25/12 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22
827-F	11298-11305	3/26/13 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22
827-G	11400-11401	10/10/13 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22
827-H	11402-11403	10/10/13 EMAIL FROM EXH. 827	10-10-22	NO	10-10-22
SEE NEXT PAGE.					

EXHIBIT LIST

[illegible]



EIGHTH JUDICIAL DISTRICT COURT CLERK'S OFFICE
NOTICE OF DEFICIENCY
ON APPEAL TO NEVADA SUPREME COURT

J. ROBERT SMITH
61 CONTINENTAL DR.
RENO, NV 89509

DATE: June 16, 2023
CASE: A-16-746732-P

RE CASE: CHINA YIDA HOLDING CO. vs. POPE INVESTMENTS, LLC.; POPE INVESTMENTS II, LLC.;
ANNUITY & LIFE REASSURANCE. LTD

NOTICE OF APPEAL FILED: June 14, 2023

YOUR APPEAL HAS BEEN SENT TO THE SUPREME COURT.

PLEASE NOTE: DOCUMENTS **NOT** TRANSMITTED HAVE BEEN MARKED:

- ☒ \$250 – Supreme Court Filing Fee (Make Check Payable to the Supreme Court)**
 - If the \$250 Supreme Court Filing Fee was not submitted along with the original Notice of Appeal, it must be mailed directly to the Supreme Court. The Supreme Court Filing Fee will not be forwarded by this office if submitted after the Notice of Appeal has been filed.
- ☐ \$24 – District Court Filing Fee (Make Check Payable to the District Court)**
- ☒ \$500 – Cost Bond on Appeal (Make Check Payable to the District Court)**
 - NRAP 7: Bond For Costs On Appeal in Civil Cases
 - *Previously paid Bonds are not transferable between appeals without an order of the District Court.*
- ☐ Case Appeal Statement
 - NRAP 3 (a)(1), Form 2
- ☐ Order
- ☐ Notice of Entry of Order

NEVADA RULES OF APPELLATE PROCEDURE 3 (a) (3) states:

"The district court clerk must file appellant's notice of appeal despite perceived deficiencies in the notice, including the failure to pay the district court or Supreme Court filing fee. **The district court clerk shall apprise appellant of the deficiencies in writing**, and shall transmit the notice of appeal to the Supreme Court in accordance with subdivision (g) of this Rule with a notation to the clerk of the Supreme Court setting forth the deficiencies. Despite any deficiencies in the notice of appeal, the clerk of the Supreme Court shall docket the appeal in accordance with Rule 12."

Please refer to Rule 3 for an explanation of any possible deficiencies.

*****Per District Court Administrative Order 2012-01, in regards to civil litigants, "...all Orders to Appear in Forma Pauperis expire one year from the date of issuance." You must reapply for in Forma Pauperis status.***

Certification of Copy

State of Nevada }
County of Clark } SS:

I, Steven D. Grierson, the Clerk of the Court of the Eighth Judicial District Court, Clark County, State of Nevada, does hereby certify that the foregoing is a true, full and correct copy of the hereinafter stated original document(s):

NOTICE OF APPEAL; CASE APPEAL STATEMENT; DISTRICT COURT
DOCKET ENTRIES; CIVIL COVER SHEET; FINDINGS OF FACT, CONCLUSIONS OF LAW AND
JUDGMENT; NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW, AND
JUDGMENT; DISTRICT COURT MINUTES; EXHIBIT LIST; NOTICE OF DEFICIENCY

CHINA YIDA HOLDING CO.,

Petitioner(s),

vs.

POPE INVESTMENTS, LLC.; POPE
INVESTMENTS II, LLC.; ANNUITY & LIFE
REASSURANCE. LTD,

Respondent(s),

Case No: A-16-746732-P

Dept No: XXVII

now on file and of record in this office.

IN WITNESS THEREOF, I have hereunto
Set my hand and Affixed the seal of the
Court at my office, Las Vegas, Nevada
This 16 day of June 2023.

Steven D. Grierson, Clerk of the Court

— Cierra Borum, Deputy Clerk —