

**WHAKATOHEA MUSSELS (OPOTIKI) LIMITED**  
**Total Estimated Costs of the Offer and Issue**

	<b>Fees</b>	<b>Entity</b>	<b>Explanation</b>
Accounting Fees	\$18,000 plus GST	Cookson Forbes & Associates	Accounting Fees for preparation of FY2017 financial statements to Tier 1 and GAAP standards, and preparation of prospective financial statements for FY2018 to FY2021 in accordance with FRS 42.
Audit Fees	\$15,000 plus GST	KPMG	Audit Fees
Business advisory services	\$5,000 plus GST \$5,000 plus GST \$7,000 plus GST	Ian Craig Peter Vitasovich Vaughan Wilkinson	Business advisory services regarding the preparation of the product disclosure statement.
Legal Fees	\$90,000 plus GST	Sharp Tudhope Lawyers	Legal fees in preparation of the product disclosure statement and register entry.
Outsourcing preparation of the PDS	\$60,000.00 plus GST	AGInvest Trading Limited (trading as MyFarm Investment)	Drafting and preparation of the product disclosure statement, including financial modelling and offer structuring.
PDS Registration fee and FMA Levy	\$5,690.00 (incl GST)	Ministry of Business, Innovation and Employment	The PDS registration fees and FMA levy are payable for registration of the product disclosure statement.