

Add: 深圳市福田中心商务区福华一路88号中心商务大厦11层 11th Floor, Central Business Building, No.88 Fu Hua 1th Rd., Fu Tian Central Business District, Shenzhen, P.R.China Tel: (86-755) 8203 2339 Fax: (86-755) 8203 2122 / 8203 2166 / 8203 2199 www.hils.cn P.C.: 518026

Date: 2 October 2009

The Board of Directors Sewco International Holdings Limited 18th Floor, Wing Wong Commercial Building Nos. 557 and 559 Nathan Road Kowloon, Hong Kong

Dear Sirs,

Sewco International Holdings Limited (the "Company")

We refer to the offeree board circular of the Company dated 2 October 2009 (the "Circular"). Terms defined in the Circular have the same meaning when used in this letter, unless otherwise specified.

We hereby consent to and confirm that we have not withdrawn our consent to the issue of the Circular with the inclusion of our opinion dated 2 October 2009 in the Circular and the references to our name in the form and context in which they are included.

Yours faithfully,

