

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We hereby consent to and confirm that we have not withdrawn our consent to the issue of the Circular with the inclusion of our opinion dated 2 October 2009 in the Circular and the references to our name in the form and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,


for and on behalf of
Hills & Co. (君道律師事務所)

