

12 December 2012

The Board of Directors
China Data Broadcasting Holdings Limited
Unit 3701, 37/F, West Tower, Shun Tak Centre,
168-200 Connaught Road Central,
Hong Kong

Dear Sirs,

Re: China Data Broadcasting Holdings Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") and Sufficient Value Group Limited (the "Target Co BVI") and its subsidiaries (the "Target Group"); together with the Group hereinafter referred to as the "Enlarged Group")
Circular relating to the Company's proposed acquisition of the entire issued share capital of the Target Co BVI (the "Acquisition") dated 12 December 2012 (the "Circular")

We hereby consent to the issue of the Circular in connection with the Acquisition with the inclusion therein of:

- (i) our accountants' report on the Target Group;
- (ii) our accountants' report on the unaudited pro forma financial information of the Enlarged Group; and
- (iii) the references thereto;

and to our name in the form and context in which they are included.

Yours faithfully,



SHINEWING (HK) CPA Limited
Certified Public Accountants
Pang Wai Hang
Practising Certificate Number: P05044

Hong Kong