

Our Ref.: AT/JC/EC/JPC/kk/M10-033/L10-194

31 August 2010

Tack Fat Group International Limited (Provisional Liquidators Appointed)  
c/o FTI Consulting (Hong Kong) Limited  
14/F, The Hong Kong Club Building,  
3A Chater Road,  
Central,  
Hong Kong

Dear Sirs,

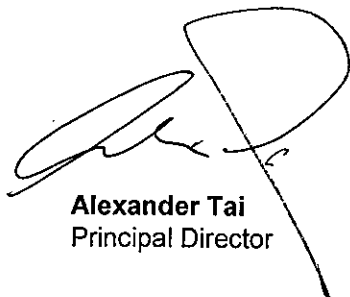
**Tack Fat Group International Ltd (Provisional Liquidators Appointed) (the "Company") – Restructuring of the Company, involving, inter alia, (1) Proposed Open Offer; (2) Proposed Issue of Convertible Bonds; (3) Application for Whitewash Waiver; and (4) Special Deal (the "Transactions")**

We refer to the circular dated 31 August 2010 of the Company in connection with the Transactions (the "**Circular**"). Unless otherwise defined herein, terms defined in the Circular have the same meanings in this letter.

We hereby give, and have not withdrawn, our consent to the issue of the Circular with the inclusion of our letter and references to our name in the form and context in which they are included.

We confirm that as at the Latest Practicable Date, we were not beneficially interested in the share capital of any member of the Group, nor did we have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group nor did we have any interest, either direct or indirect, in any assets which had been since 31 March 2010 (being the date to which the latest published audited accounts of the Group were made up) acquired or disposed of by or leased to or were proposed to be acquired or disposed of by or leased to any member of the Group.

Yours faithfully,  
For and on behalf of  
**Access Capital Limited**



**Alexander Tai**  
Principal Director