

Our Ref.: AL/JC/EC/LL/ kk/10001/L10-028

4 February 2010

The Board of Directors  
Wang On Group Limited  
5/F Wai Yuen Tong Medicine Building,  
9 Wang Kwong Road,  
Kowloon Bay, Kowloon  
Hong Kong

Attn: Mr. Thomas Chan, Managing Director

Dear Sir,

**Wang On Group Limited (the "Company")**

**- Proposed share consolidation, proposed rights issue with bonus issue and application for whitewash waiver (the "Transactions")**

We refer to the circular of the Company of even date in connection with the captioned matter (the "Circular"). Terms used in this letter shall have the same meaning as defined in the Circular unless the context otherwise requires.

We hereby give, and have not withdrawn, our consent to the issue of the Circular with the inclusion of our letter dated 4 February 2010 addressed to the Independent Board Committee and the Independent Shareholders and the references to our name included therein in the form and context in which they respectively appear in the Circular.

We confirm that as at the Latest Practicable Date:-

- (1) We were not beneficially interested in the share capital of the Company or any member of the Group nor have any right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in the Company or any member of the Group.
- (2) We did not have any interest, either direct or indirect interest, in the assets which have been acquired or disposed of by or leased to the Company or any member of the Group since 31 March 2009, being the date to which the latest published audited consolidated financial statements of the Group were made up.

Yours faithfully,  
For and on behalf of  
Access Capital Limited

  
Jimmy Chung  
Principal Director