

4 February 2010

The Directors
Wang On Group Limited
5th Floor, Wai Yuen Tong Medicine Building
Kowloon Bay
Kowloon
Hong Kong

**Wang On Group Limited (the “Company”), its subsidiaries and jointly-controlled entities
(collectively the “Group”)
Proposed Rights Issue of the Company**

Dear Sirs

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Company’s circular dated 4 February 2010 (the “Circular”) with the inclusion therein of:

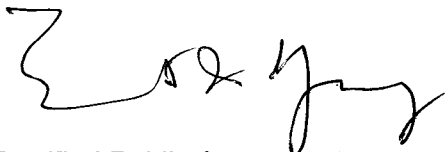
- our name;
- our letter dated 4 February 2010 in respect of the unaudited pro forma financial information of the Group as set out in Appendix II to the Circular; and
- all references thereto;

in the form and context in which they respectively appear.

We hereby consent to this letter and the above documents being made available for inspection as described in Appendix V to the Circular.

This letter is solely being issued in connection with the filing of the Circular regarding the proposed open offer of the Company and not for any other purpose.

Yours faithfully



Certified Public Accountants
Hong Kong