

# RSM Nelson Wheeler

中瑞岳華(香港)會計師事務所

Certified Public Accountants

Our Ref.: SW:WK:WYM:P8321:248

27 August 2009

The Board of Directors  
Prosperity International Holdings (H.K.) Limited  
Suites 1801-6, 18<sup>th</sup> Floor  
Tower 2, The Gateway  
25 Canton Road  
Tsim Sha Tsui  
Kowloon  
Hong Kong

Dear Sirs,

**Prosperity International Holdings (H.K.) Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)**

We refer to our accountants’ report on the unaudited pro forma financial information of the Group taking into account the proposed acquisition of 55.07% equity interests in Prosperity Minerals Holdings Limited as set out in Appendix V of the circular of the Company dated 27 August 2009 (the “Circular”) in relation to the proposed acquisition of 55.07% equity interests in Prosperity Minerals Holdings Limited.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Circular with the inclusion of our accountants’ report on the unaudited pro forma financial information and references to our name in the form and context in which it is included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group since 31 March 2009, or are proposed to be acquired or disposed of by or leased to the Group.

Yours faithfully,



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