

DRAFT

Important. This is a draft document.
It is incomplete and subject to change.
No responsibility can be accepted
for reliance upon it.

The Board of Directors
Prosperity International Holdings (H.K.) Limited
Suite 1801-6, Tower 2
The Gateway, Harbour City
25 Canton Road
Tsim Sha Tsui, Kowloon

Our ref AKH/VWSL/10042767/1000/05

Contact Andrea Ho
2143 8800

[date]

Dear Sirs

Prosperity International Holdings (H.K.) Limited (the “Company”) and its subsidiaries (“the Group”) Very Substantial Acquisition - Acquisition of Prosperity Minerals Holdings Limited (the “Target”)

We, KPMG, named as one of the reporting accountants in the Circular of the Company dated [insert date] (the “Circular”) hereby consent to the inclusion of:

- our accountants’ report dated [insert date of the report] on the historical financial information of the Group for the years ended 31 March 2007, 2008 and 2009 of the Target;

and references thereto and to our name in the form and context in which they appear in the Circular.

This letter is provided solely for your information, in connection with the Circular and is not intended for any other purpose. It should not be copied or disclosed to any third party or otherwise referred to, in whole or in part, without our prior written consent. In this context, we consent to you releasing this letter to the Registrar of Companies in Hong Kong and The Stock Exchange of Hong Kong Limited and referring to it in the Prospectus.

Yours faithfully