



Grant Thornton
均富

Our Ref : NT/CC/111492/Gp

PRIVATE AND CONFIDENTIAL

The Directors
Cheong Ming Investments Limited
4/F, Mai Sik Industrial Building
No. 1 – 11 Kwai Ting Road
Kwai Chung
New Territories
Hong Kong

18 September 2009

Dear Sirs

Cheong Ming Investments Limited (the "Company")

We refer to the offer document dated 18 September 2009 of the Company (the "Document") to be issued in connection with the conditional voluntary cash offer by Optima Capital Limited on behalf of the Company to repurchase up to 100,000,000 shares at a price of HK\$0.38 in cash per share (the "Offer"), a draft copy of which is attached and initialled by us on its front cover for identification purposes.

We hereby give, and have not withdrawn, our consent to the inclusion of our accountants' report in respect of the unaudited pro forma financial information dated 18 September 2009 as set out on pages 100 to 102 of the Document, and the references to our name in the form and context in which they are respectively included in the Document.

Yours faithfully

Grant Thornton

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