

ALTUS CAPITAL LIMITED

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27 August 2008

Board of Directors
ABC Communications (Holdings) Limited
2nd Floor
Jade Mansion
40 Waterloo Road
Yaumatei, Kowloon
Hong Kong

Dear Sirs,

ABC Communications (Holdings) Limited
Unconditional Mandatory Offer jointly by Partners Capital International Limited and
President Securities (Hong Kong) Limited on behalf of Asian Gold Dragon Limited for all
the Shares in the Company

We refer to the composite document of ABC Communications (Holdings) Limited (together with its subsidiaries, the "Group") dated 27 August 2008 (the "Composite Document") relating to the above captioned matter.

We hereby give and confirm that we have not withdrawn our written consent to the issue of the Composite Document with the inclusion of our letter and/or references to our name in the form and context in which it appears.

We confirm that as at 22 August 2008, we were not interested in the share capital of any member of the Group, nor did we have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

Yours faithfully,
For and on behalf of
ALTUS CAPITAL LIMITED



Chang Sean Pey
Executive Director