

31 July 2009

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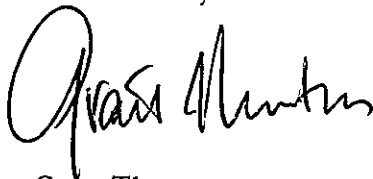
www.gthk.com.hk

Dear Sirs

We refer to the circular dated 31 July 2009 (the "Circular") of Shenzhen High-Tech Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") to be issued in connection with the acquisition of 100% equity interests of Yue Tin Development Limited and its shareholder's loan due to Junny Diamond Company Limited by Value Shine Limited, a wholly-owned subsidiary of the Company, a copy / final proof of which is attached and initialled by us on its front cover for identification purposes.

We hereby consent to the inclusion of our accountants' reports in respect of (i) Yue Tin Development Limited; and (ii) the unaudited pro forma financial information, dated 31 July 2009 in the Circular, and the references to our names in the form and context in which they are included.

Yours faithfully



Grant Thornton
Certified Public Accountants
Hong Kong