



STRICTLY PRIVATE & CONFIDENTIAL

10 October 2007

The board of directors
Artel Solutions Group Holdings Limited
Flat 18, 1/F
Flourish Industrial Building
33 Sheung Yee Road
Kowloon Bay
Hong Kong

Dear Sirs,

**ARTEL SOLUTIONS GROUP HOLDINGS LIMITED (THE "COMPANY")
UNCONDITIONAL MANDATORY CASH OFFERS BY CIMB-GK SECURITIES (HK)
LIMITED ON BEHALF OF KAN CHE KIN, BILLY ALBERT TO ACQUIRE ALL ISSUED
SHARES IN ARTEL SOLUTIONS GROUP HOLDINGS LIMITED (OTHER THAN THOSE
SHARES ALREADY OWNED BY KAN CHE KIN, BILLY ALBERT AND PARTIES ACTING
IN CONCERT WITH HIM) AND TO CANCEL ALL OUTSTANDING SHARE OPTIONS
(THE "OFFERS")**

We refer to the composite document of the Company dated 10 October 2007 relating to the captioned matter and hereby give and agree not to withdraw our consent to the issue of the said composite document with the inclusion of our letter dated 10 October 2007 and the reference to our name and our letter in the form and context in which they respectively appear.

Yours faithfully
For and on behalf of
CIMB-GK Securities (HK) Limited

A handwritten signature in black ink, appearing to read "Heidi Cheng", with a long horizontal stroke extending to the right.

Heidi Cheng
Senior Vice President
Corporate Finance