



博資財務顧問有限公司
AMS Corporate Finance Limited

Our ref: CF11021/JM/NM/2006

22 November 2006

Asia Commercial Holdings Limited
Flat A-D, 13th Floor
Hong Kong Industrial Building
444-452 Des Voeux Road West
Hong Kong

Attn: Mr Adrian Sum

Dear Sirs

**Re: Asia Commercial Holdings Limited, (the “Company”) –
Mandatory unconditional cash offers (the “Offers”)**

We hereby consent to the issue of the composite offer document dated 22 November 2006 (the “Document”) jointly by the Company and Century Hero International Limited in relation to the Offers with the inclusion therein of our letter of advice dated 22 November 2006 to the independent board committee of the Company, and references to our name in the form and context in which they appear in the Document.

Yours faithfully
For and on behalf of
AMS Corporate Finance Limited

Jinny Mok
Director