

Date :

To : The Collector
The Stamp Office
Inland Revenue Department
Hong Kong.

Dear Sir / Madam,

Re : Sea Dragon (HK) Shipping Limited

(Transfer of Shares)

Regarding the transfer of shares, we confirm that the Company has not commenced business since incorporation; there is no sales and purchase agreement; the Company does not hold any property, or rights to acquire landed property or investments.

Yours faithfully,

Pang, Chun
Transferor

Ma, Man Fung
Transferee

Lam, Wing Shun
Director