

27 December 2007

The Directors
Compass Pacific Holdings Limited
Suites 1407-8, Great Eagle Centre
23 Harbour Road, Wanchai
Hong Kong

Dear Sirs

Re: Compass Pacific Holdings Limited

We refer to the circular dated 27 December 2007 (the "Circular") of Compass Pacific Holdings Limited to be issued in connection with the proposed rights issue of rights shares.

We hereby consent to the inclusion of our accountants' report in respect of the unaudited pro forma financial information dated 27 December 2007 in the Circular, and the references to our names in the form and context in which they are included.

Yours faithfully

Grant Thornton

Grant Thornton
Certified Public Accountants
Hong Kong