



PAN-CHINA (H.K.) CPA LIMITED Certified Public Accountants

天健(香港)會計師事務所有限公司

Our Ref: P064-08

Date: 3 May 2011

The Board of Directors
Polyard Petroleum International Group Limited
Room 2602, 26th Floor,
China Merchants Tower,
Shun Tak Centre,
200 Connaught Road Central
Hong Kong

Dear Sirs

**Polyard Petroleum International Group Limited (the “Company”) and its
subsidiaries (collectively referred to as the “Group”)
Proposed rights issue**

We hereby consent to the issue of the circular of the Company dated 3 May 2011 in connection with, among other matters, the above matter(s), with the references to our letter/ report(s) and to ourselves, in the form and context in which they respectively appear.

Yours faithfully

Pan-China (H.K.) CPA Ltd.

PAN-CHINA (H.K.) CPA LIMITED
Certified Public Accountants
Hong Kong, 3 May 2011

TSANG Chiu Keung
Practising Certificate Number: P04968