

28th April, 2009

Dear Shareholders,

Letter to new shareholders

– Election of Language and Means of Receipt of Corporate Communications

In accordance with Rules 2.07A and 2.07B of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”), we are writing to invite you to elect as to which language and/or means of receipt of Corporate Communications (*Note*) of Paliburg Holdings Limited (the “Company”) to be despatched to the shareholders of the Company in the future.

You may choose to receive the Company’s future Corporate Communications: (i) in printed form, either in English language version only, or in Chinese language version only, or in both English language and Chinese language versions; or (ii) by electronic means through the Company’s website at www.paliburg.com.hk.

Shareholders are encouraged to select the option of electronic means communication, which will help reducing paper consumption and saving printing and mail costs for the Company. As a token of appreciation of your support to opt for electronic means communication, Shareholders, who complete, sign and return the enclosed Reply Form to the Company’s Hong Kong Branch Registrar on or before 26th May, 2009 opting for receiving Corporate Communications by electronic means through the Company’s website, will each be entitled to one HK\$50 cash coupon for use at any designated food and beverage outlets and cake shops of the five Regal Hotels in Hong Kong. The cash coupons will be sent to the entitled Shareholders by ordinary mail on or about 30th June, 2009.

Action to be taken

Please complete and sign the enclosed Reply Form and return it by post, using the enclosed postage pre-paid envelope, or by personal delivery to the Company’s Hong Kong Branch Registrar, Tricor Tengis Limited of 26th Floor, Tesbury Centre, 28 Queen’s Road East, Wanchai, Hong Kong, on or before 26th May, 2009.

If we do not receive the completed Reply Form by 26th May, 2009, we will send you the printed Chinese version of each future Corporate Communication if you are an individual shareholder with a Chinese name and having an address in Hong Kong so registered in the Company’s Register of Members; or if you are an individual shareholder with an English name only and/or residing overseas or a corporate shareholder so registered, we will send you the printed English version.

If you choose to access Corporate Communications using electronic means through the Company’s website, we will send you an email notification of the publication of the relevant documents on the Company’s website on the same day that each Corporate Communication is sent to the shareholders of the Company. For such purpose, please be reminded to provide us with your email address.

You are entitled at any time by reasonable notice in writing or via email: paliburg-ecom@hk.tricorglobal.com to the Company’s Hong Kong Branch Registrar to change your choice of language and/or means of receipt of Corporate Communications. If you have chosen electronic means and, for any reason, have any difficulty in receiving or gaining access to the relevant documents, we will promptly upon request send the printed form of the same to you free of charge.

Both the printed English and Chinese versions of Corporate Communications of the Company will be available from the Company or its Hong Kong Branch Registrar on request, and both versions will also be available in assessable format on the Stock Exchange’s website at www.hkexnews.hk and the Company’s website.

Should you have any queries relating to this letter, please do not hesitate to call the enquiry hotline at (852) 2980 1333 during 28th April, 2009 to 26th May, 2009 from 9:00 a.m. to 5:00 p.m. (Monday to Friday, excluding public holidays).

Yours faithfully,
For and on behalf of
Paliburg Holdings Limited
Eliza Lam Sau Fun
Company Secretary

Note: “Corporate Communications” refer to any documents to be issued by the Company for information or action of holders of any of its securities, including but not limited to, the directors’ report and annual accounts together with a copy of the auditors’ report, the interim report, a notice of meeting, a listing document, a circular and a proxy form.