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Private and confidential

The Board of Directors
Integrated Waste Solutions Group Holdings Limited
5th Floor, Fook Woo Group Building
3 Kui Sik Street
On Lok Tsuen
Fanling, New Territories
HONG KONG

Our ref LGT/CP6

20 August 2014

Dear Sirs

**Integrated Waste Solutions Group Holdings Limited (the “Company”) and its subsidiaries (the “Group”)
Proposed open offer of new shares on the basis of one offer share for every one share (the “Open Offer”)**

We, KPMG, named as the reporting accountants to the Company in the circular of the Company dated 20 August 2014 (the “Circular”) hereby consent to the inclusion of our report dated 20 August 2014 on the unaudited proforma financial information of the Group as at 31 March 2014, and references thereto and to our name in the form and context in which they appear in the Circular. We attach a copy of the Circular initialled by us for the purposes of identification.

This letter is provided solely for your information, in connection with the Open Offer and is not intended for any other purpose. It should not be copied or disclosed to any third party or otherwise referred to, in whole or in part, without our prior written consent. In this context, we consent to you releasing this letter to the Registrar of Companies in Hong Kong, Securities and Futures Commission, and the Stock Exchange of Hong Kong Limited and referring to it in the Circular.

Yours faithfully

Certified Public Accountants
Hong Kong