

*The following is the text of a report received from our Company's Reporting Accountants, Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, for the purpose of incorporation in this prospectus.*



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35/F One Pacific Place  
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Hong Kong

May 23, 2011

The Directors  
MGM China Holdings Limited  
J.P. Morgan Securities (Asia Pacific) Limited  
Morgan Stanley Asia Limited  
Merrill Lynch Far East Limited

Dear Sirs,

MGM China Holdings Limited (the "Company") was incorporated as an exempted company with limited liability in the Cayman Islands under the Company Law Chapter 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands on July 2, 2010.

No audited financial statements or management accounts have been prepared for the Company since its date of incorporation on July 2, 2010 as it has not carried on any business other than the transactions relating to the issuance of one ordinary share of HK\$1 as detailed in the subsection headed "Changes in the Share Capital of the Company" in Appendix VII to the prospectus and the incurrence of negligible expenses.

Yours faithfully,

Deloitte Touche Tohmatsu  
Certified Public Accountants  
Hong Kong