
THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

If you are in any doubt as to any aspect of this document or as to the action to be taken, you should consult your stockbroker or other registered dealer in securities, bank manager, solicitor, professional accountant or other professional adviser.

If you have sold all your shares in Regent Pacific Group Limited, you should, without delay, hand this document, together with the accompanying proxy form, to the purchaser or to the stockbroker, bank manager or other agent through whom the sale was effected for transmission to the purchaser.

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REGENT PACIFIC GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 0575)

CHANGE OF AUDITORS

A notice convening the extraordinary general meeting of Regent Pacific Group Limited is set out in Pages 4 to 5 of this circular. Whether or not you are able to attend the meeting, please complete the accompanying form of proxy in accordance with the instructions printed thereon and return it to the Company Secretary at the Company's principal place of business in Hong Kong as soon as possible but in any event not later than 11:00 a.m. on Wednesday, 19 January 2011. Completion and return of the form of proxy will not prevent you from attending and voting in person at the meeting or any adjourned meeting if you so wish.

13 December 2010

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LETTER FROM THE BOARD



REGENT PACIFIC GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 0575)

Executive Director:

Jamie Gibson (*Chief Executive Officer*)

Non-Executive Directors:

James Mellon (*Co-Chairman*)

Stephen Dattels (*Co-Chairman*)

David Comba[#]

Julie Oates[#]

Mark Searle[#]

Jayne Sutcliffe [#]

[#] *Independent Non-Executive Directors*

Registered office:

P.O. Box 309

Ugland House

Grand Cayman

KY1-1104

Cayman Islands

Principal place of business in Hong Kong:

Suite 1001

Henley Building

5 Queen's Road Central

Hong Kong

13 December 2010

To the shareholders of Regent Pacific Group Limited

Dear Sir or Madam,

CHANGE OF AUDITORS

1 INTRODUCTION

The directors (the “**Directors**” or the “**Board**”) of Regent Pacific Group Limited (the “**Company**”; and collectively with its subsidiaries, the “**Group**”) proposed that BDO Limited (“**BDO**”) be appointed as the auditor of the Company in place of the resigning auditors, Grant Thornton (“**Grant Thornton**”). According to the Articles of Association of the Company (the “**Articles of Association**”), new auditors in place of the resigning auditors shall be appointed by the shareholders of the Company (“**Shareholders**”) at a general meeting.

An extraordinary general meeting (the “**Extraordinary General Meeting**”) will be convened by the Company to be held on Friday, 21 January 2011, at which an ordinary resolution will be proposed to the Shareholders to appoint BDO as the auditor of the Company in place of Grant Thornton, whose resignation will take effect upon closing of the relevant meeting.

LETTER FROM THE BOARD

This circular provides Shareholders with all the information reasonably necessary to enable them to make an informed decision as to whether to vote in favour of the resolution proposed at the Extraordinary General Meeting to approve the change of auditors, as set out in detail in the notice of the Extraordinary General Meeting (the “**EGM Notice**”).

2 CHANGE OF AUDITORS

The Directors have proposed that BDO be appointed as the auditor of the Company in place of the resigning auditors, Grant Thornton, subject to the approval by the Shareholders.

Grant Thornton, the currently acting auditors of the Group, are in the process of merging their business with that of BDO and will practice under BDO Limited upon all merger formalities having been completed. Accordingly, Grant Thornton are to resign as the auditors of the Group.

Grant Thornton have confirmed that their resignation is occasioned by the above-mentioned merger and that there are no facts or circumstances that should be brought to the attention of the Shareholders in relation to their resignation.

3 EXTRAORDINARY GENERAL MEETING

The EGM Notice is set out in Pages 4 to 5 of this circular.

No Shareholders shall be required to abstain from voting in respect of the proposed resolution at the Extraordinary General Meeting.

Whether or not you are able to attend the meeting, please complete the accompanying form of proxy in accordance with the instructions printed thereon and return it, accompanied by the power of attorney (if applicable) or other authority (if any) under which it is signed or a certified copy of that power of attorney, to the Company Secretary at the Company’s principal place of business in Hong Kong as soon as possible but in any event not later than 11:00 a.m. on Wednesday, 19 January 2011. Completion and return of the form of proxy will not prevent you from attending and voting in person at the meeting or any adjourned meeting if you so wish.

Under Article 66 of the Articles of Association, subject to any special rights or restrictions as to voting for the time being attached to any shares by or in accordance with the Articles of Association, at any general meeting on a show of hands every member present in person (or being a corporation, present by a representative duly authorised), or by proxy shall have one vote and on a poll every member present in person or by proxy or, in the case of a member being a corporation, by its duly authorised representative shall have one vote for every fully paid share of which he is the holder but so that no amount paid up or credited as paid up on a share in advance of calls or instalments is treated for the foregoing purposes as paid up on the share. Where a member is, under The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**HK Listing Rules**”), required to abstain from voting on any particular resolution or restricted to voting only for or only against any particular resolution, any votes cast by or on behalf of such member in contravention of such requirement or restriction shall not be counted.

LETTER FROM THE BOARD

A resolution put to the vote of a meeting shall be decided on a show of hands unless a poll is required under the HK Listing Rules or (before or on the declaration of the result of the show of hands or on the withdrawal of any other demand for a poll) a poll is demanded:

- a. by the chairman of such meeting; or
- b. by at least three members present in person or in the case of a member being a corporation by its duly authorised representative or by proxy for the time being entitled to vote at the meeting; or
- c. by a member or members present in person or in the case of a member being a corporation by its duly authorised representative or by proxy and representing not less than one-tenth of the total voting rights of all members having the right to vote at the meeting; or
- d. by a member or members present in person or in the case of a member being a corporation by its duly authorised representative or by proxy and holding shares in the Company conferring a right to vote at the meeting being shares on which an aggregate sum has been paid up equal not less than one-tenth of the total sum paid up on all shares conferring that right.

A demand by a person as proxy for a member or in the case of a member being a corporation by its duly authorised representative shall be deemed to be the same as a demand by a member.

According to Rule 13.39(4) of the HK Listing Rules, the chairman of the Extraordinary General Meeting will demand a poll on all resolutions proposed at the meeting.

4 DIRECTORS' RECOMMENDATION

The Directors consider that the appointment of BDO as the auditor of the Company in place of Grant Thornton is in the best interests of the Group and the Shareholders as a whole. Accordingly, the Directors recommend that all Shareholders vote in favour of the resolution proposed at the Extraordinary General Meeting.

Yours faithfully,
On behalf of the Board of
Regent Pacific Group Limited

James Mellon
Co-Chairman

NOTICE OF EXTRAORDINARY GENERAL MEETING



REGENT PACIFIC GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 0575)

NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT an Extraordinary General Meeting of the Company will be held at Meeting Room 3, 1st Floor, Wynn Macau*, Rua Cidade de Sintra, Nape, Macau on Friday, 21 January 2011 at 11:00 a.m. to consider and, if thought fit, approve (with or without amendments) the following resolution (*Shuttle buses of Wynn Macau will depart from the New Macau Maritime Ferry Terminal at 10:30 a.m. and 10:45 a.m.):

AS AN ORDINARY RESOLUTION

“THAT BDO Limited be and is hereby appointed as the auditor of the Company in place of Grant Thornton to hold office until the conclusion of the next annual general meeting of the Company at a fee to be agreed with the Directors.”

By Order of the Board of
Regent Pacific Group Limited

Jamie Gibson
Director

Directors of the Company:

James Mellon (*Co-Chairman*)*

Stephen Dattels (*Co-Chairman*)*

Jamie Gibson (*Chief Executive Officer*)

David Comba[#]

Julie Oates[#]

Mark Searle[#]

Jayne Sutcliffe*

* *Non-Executive Directors*

[#] *Independent Non-Executive Directors*

Hong Kong, 13 December 2010

NOTICE OF EXTRAORDINARY GENERAL MEETING

Notes:

1. Shareholders are recommended to read the shareholders' circular dated 13 December 2010 issued by the Company (the "**Circular**"), which contains important information concerning the resolution proposed at the extraordinary general meeting being convened by this notice.

Unless the context requires otherwise, capitalised terms used in this notice shall have the same meaning given to them in the Circular, of which this notice forms part.

2. A member of the Company entitled to attend and vote at the meeting convened by this notice is entitled to appoint one or more proxies to attend and vote in his stead. A proxy need not be a member of the Company. Completion and return of an instrument appointing a proxy will not preclude a member from attending and voting in person at the meeting or any adjourned meeting if he so wishes.
3. In order for it to be valid, the form of proxy, accompanied by the power of attorney (if applicable) or other authority (if any) under which it is signed or a certified copy of that power or authority, must be deposited with the Company Secretary at the Company's principal place of business in Hong Kong at Suite 1001, Henley Building, 5 Queen's Road Central, Hong Kong not less than 48 hours before the time appointed for the meeting or its adjourned meeting.
4. In the case of joint registered holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holder(s). For this purpose, seniority shall be determined by the order in which the names of the holders stand in the Register of Members of the Company in respect of such joint holding.
5. In the case of a conflict between the English text of this notice and its Chinese translation, the English text will prevail.