

Wing Tai Holdings Limited

107 Tampines Road, Singapore 535129

Tel (65) 280 9111 Fax (65) 383 8940

http://www.wingtaiasia.com.sg

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4 December 2001

Division of International Corporate Finance  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
United States of America

SEC File No: 82-4632

SUPPL

Dear Sirs

**RULE 12g3-2(b)**

We refer to the above-reference exemption pursuant to Rule 12g3-2(b) (the "Rule") of the Securities Exchange Act of 1934, as amended (the "Act") granted previously to Wing Tai Holdings Limited (the "Company"). We hereby transmit to you, in accordance with the provisions of Rule 12g3-2(b)(4) of the Act, a copy of the announcement released on 4 December 2001 by the Company to the Singapore Exchange Securities Trading Limited.

As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Securities and Exchange Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act.

Please contact the undersigned in connection with any of the points discussed in this letter.

Yours faithfully  
For and on behalf of  
WING TAI HOLDINGS LIMITED

  
Ooi Siew Poh  
Company Secretary  
Tel: 380 3728  
Fax: 383 8940

PROCESSED

FEB 25 2002

P THOMSON  
FINANCIAL

Enc.

