

20th Floor, Hong Kong Club Building,  
3A Chater Road, Central.  
Hong Kong.  
Telephone: (852) 2532 2688, 2522 3112  
Fax: (852) 2810 4108, 2868 5230, 2877 2487

大昌集團有限公司  
**Tai Cheung Holdings Limited**  
(Incorporated in Bermuda with limited liability)

02 DEC 30 AM 9:27

Securities and Exchange Commission  
Division of Corporate [REDACTED]  
Office of International  
Room 3045 (Stop 3-4)  
450 Fifth Street  
Washington, DC 20549  
U.S.A.



02060836

Our Ref: GSD/TCHL/4170  
12th December, 2002  
BY AIRMAIL

PROCESSED  
JAN 14 2003  
THOMSON FINANCIAL  
SUPPL

Dear Sirs,

Re : Tai Cheung Holdings Limited  
Rule 12g3-2(b) Exemption  
File No. 82-3528

Pursuant to Rule 12g3-2(b)(1)(iii), and on behalf of Tai Cheung Holdings Limited (the "Company"), enclosed is the document described on Annex A hereto for your attention.

This document supplements the information previously provided with respect to the Company's request for exemption under Rule 12g3-2(b), which was established on June 23, 1993.

This information is being furnished with the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act"), and that neither this letter nor the furnishing of such documents and information shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please do not hesitate to contact the undersigned at (011-852) 2532 2688 in Hong Kong if you have any questions.

Please acknowledge receipt of this letter and the enclosed materials by date stamping the enclosed receipt copy of this letter and please return it to Daniel L. Goelzer, Baker & McKenzie, 815 Connecticut Avenue, N.W. Washington, D.C. 20006-4078 in the enclosed self-addressed envelope.

Thank you for your kind attention.

Yours faithfully,  
TAI CHEUNG HOLDINGS LIMITED

Ivy Y.H. Tam  
Secretary

*Handwritten signature/initials*

Encl.

File No. 82-3528

Annex A to Letter to the SEC  
dated 12th December, 2002  
of Tai Cheung Holdings Limited

The document checked below is being furnished to the SEC to supplement information provided with respect to the Company's request for exemption under Rule 12g3-2, which exemption was established on June 23, 1993 :

Description of Document

Title : Preliminary Announcement  
in respect of the 2002 - 2003 Interim Results

Date : 12th December, 2002

Entity requiring item : Hong Kong Stock Exchange  
(pursuant to listing agreement  
between Exchange and Company)

