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**Tai Cheung Holdings Limited**  
(Incorporated Bermuda with limited liability)

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Our Ref: GSD/TCHL/4906

11<sup>th</sup> July 2008

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



BY AIRMAIL

Dear Sirs,

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

PROCESSED  
JUL 23 2008  
THOMSON REUTERS

SUPPL

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

These documents supplement the information previously provided with respect to the Company's request for exemption under Rule 12g3-2(b), which was established on 23<sup>rd</sup> June 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.

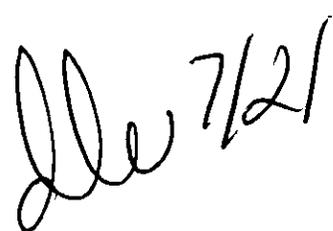
Please do not hesitate to contact the undersigned at (011-852) 2532 2688 in Hong Kong if you have any questions.

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



Encl.

Annex A to Letter to the SEC  
dated 11<sup>th</sup> July 2008  
of Tai Cheung Holdings Limited

The documents checked below are 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 23<sup>rd</sup> June 1993:

Description of Documents

1. Title: 2008 Annual Report, Audited Accounts and Auditor's Report

Date: For the year ended 31<sup>st</sup> March 2008

Entities requiring item: (i) Hong Kong Stock Exchange  
(pursuant to listing agreement  
between Exchange and Company);  
(ii) the Bermuda Companies Registry  
pursuant to the Tai Cheung Holdings  
Limited Act 1990 (the "Company's  
Private Act"); and  
(iii) Pursuant to the Bermuda Companies Act  
(disclosure or distribution to security holders  
mandated but filing with a specific body or at  
a specific place is not required by the Act)

2. Title: Circular Letter sent to Shareholders

Date: 10<sup>th</sup> July 2008

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

3. Title: Notification of Annual General Meeting

Date: 10<sup>th</sup> July 2008

Entities requiring item: (i) Hong Kong Stock Exchange  
(pursuant to listing agreement  
between Exchange and Company);  
(ii) Company's Bye-Laws; and  
(iii) Pursuant to the Bermuda Companies Act  
(disclosure or distribution to security holders  
mandated but filing with a specific body or at  
a specific place is not required by the Act)

END