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BEIJING REPRESENTATIVE OFFICE

美国宝维斯律师事务所  
北京代表处

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PEOPLE'S REPUBLIC OF CHINA  
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JEANETTE K. CHAN  
RESIDENT PARTNER AND  
CHIEF REPRESENTATIVE

常驻合伙人及首席代表  
陈剑音律师

SUPPL



06016926

Rule 12g3-2(b) File No. 82-34792

September 14, 2006

By Hand Delivery

Office of International Corporate Finance  
Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, D. C. 20549  
U.S.A.

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SEP 19 2006

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FINANCIAL

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2006 SEP 18 P 2:46  
OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Re: File No. 82-34792/Tencent Holdings Limited.  
Submission of Information Required Under Rule 12g3-2(b) of the  
Securities Exchange Act of 1934, as amended.

Ladies and Gentlemen:

On behalf of Tencent Holdings Limited (the "Company"), I am furnishing  
herewith the information set forth in Annex A hereto pursuant to Rule 12g3-2(b)(1)(iii)  
(the "Rule") under the Securities Exchange Act of 1934, as amended (the "Exchange  
Act").

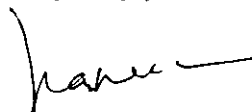
*JW 9/19*

This letter, together with the enclosures listed in Annex A hereto, shall not be deemed to be "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act, nor shall the submission of this letter and the enclosed materials constitute an admission for any purpose that the Company is subject to the Exchange Act.

If you have any questions with regard to the enclosed information, please do not hesitate to contact the undersigned (direct: 852-2846-0388, fax: 852-2536-9622).

Kindly acknowledge receipt of his letter and the enclosure by stamping the enclosed copy of this letter and returning it to the messenger.

Very truly yours,



Janette K. Chan

Enclosures

**ANNEX A**

<b>Date</b>	<b>Description</b>
August 23, 2006	Interim Report
May 24, 2006	Announcement of the Results for the Three and Six Months Ended 30 June 2006
May 24, 2006	Special Resolution Passed on 24 May, 2006 Relating to Amendments to Articles of Association
April 23, 2004	Amended and Restated Memoranda of Association
April 23, 2004	Articles of Association