APPENDIX 5
LIST OF CIRCULAR LETTERS

1 April 2004 – 31 March 2005

DATE OF LETTER	ADDRESSEE	SUBJECT
13 August 2004	All Approved Trustees of Registered Schemes	Incentive Rebates Offered to Employers
31 August 2004	All Corporate and Individual trustees/administrators of ORSO schemes	Matters Relating to the Changes of ORSO Schemes Administration
14 December 2004	All employers (or representative employers of schemes with multiple employers) / trustees of MPF exempted ORSO registered schemes	Transferability requirement of minimum MPF benefits (MMB)
17 December 2004	All approved trustees of registered MPF schemes	Requirements for Members' Information
23 February 2005	All Approved Trustees of MPF Registered Schemes	Hong Kong Accounting Standards
23 February 2005	All trustees/designated persons of ORSO schemes	Hong Kong Accounting Standards