

**TO THE SHAREHOLDERS OF
SUNDAY COMMUNICATIONS LIMITED**

(Incorporated in the Cayman Islands with limited liability)

We have examined the summary financial report of SUNDAY Communications Limited for the year ended 31st December 2004 on pages 2 to 35.

Respective responsibilities of directors and auditors

The Company's directors are responsible for preparing the summary financial report which is derived from the annual accounts and the auditors' report thereon and the directors' report for the year ended 31st December 2004, is in such form and contain such information and particulars as specified in section 5 of the Hong Kong Companies (Summary Financial Reports of Listed Companies) Regulation, and is approved by the board of directors.

It is our responsibility to form an independent opinion on the summary financial report, based on our examination, and to report our opinion to you. We are also required to state whether the auditors' report on the annual accounts for the year ended 31st December 2004 is qualified or otherwise modified, in accordance with section 5 of the Hong Kong Companies (Summary Financial Reports of Listed Companies) Regulation, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this statement.

Basis of opinion

We conducted our engagement in accordance with Standards on Assurance Engagements and with reference to Practice Note 710 "The auditors' statement on the summary financial report" issued by the Hong Kong Institute of Certified Public Accountants. Our examination includes examining evidence supporting the consistency of the summary financial report with the annual accounts and the auditors' report thereon and the directors' report for the year ended 31st December 2004 and the compliance of the summary financial report with the requirements of section 5 of the Hong Kong Companies (Summary Financial Reports of Listed Companies) Regulation, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Opinion

Based on the foregoing, in our opinion the summary financial report on pages 2 to 35:

- (a) is consistent with the annual accounts and the auditors' report thereon and the directors' report of SUNDAY Communications Limited for the year ended 31st December 2004 from which it is derived; and
- (b) complies with the requirements of section 5 of the Hong Kong Companies (Summary Financial Reports of Listed Companies) Regulation.

We have audited the annual accounts of SUNDAY Communications Limited for the year ended 31st December 2004 and have issued an auditors' report thereon dated 30th March 2005 which is unqualified or otherwise unmodified.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 30th March 2005