

Acknowledgements

We would like to express our appreciation for all those who have contributed to the study by sharing valuable information or insights. They include Mr Philip Dykes, Chairman of the Hong Kong Bar Association, Mr Peter C L Lo and Mr Patrick Moss, President and Secretary General of The Law Society of Hong Kong respectively, as well as the Inland Revenue Department. We are grateful to Professor Albert H Y Chen of the University of Hong Kong for his well-researched report which provided us with comprehensive information on all aspects of the issues which the Committee was asked to look into.

Although the assignment was conducted independently, we have benefited from the contributions from the Chief Justice and the Judiciary Administrator. The assistance rendered is gratefully acknowledged.

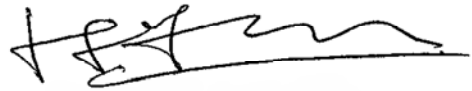
Finally, we would like to express our thanks to Mr Lee Lap-sun (Secretary General until 20 November 2004), Mr William Yuen (Acting Secretary General between 21 November 2004 and 27 February 2005) and Ms Michelle Li (Secretary General since 28 February 2005) of the Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service for assisting us in our deliberations and the preparation of this report.



(Christopher Cheng Wai-chee)
Chairman



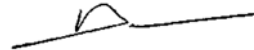
(Victor Fung Kwok-king)
Member



(Henry Fan Hung-ling)
Member



(Anthony Francis Neoh)
Member



(Herbert Tsoi Hak-kong)
Member