

Via U.S. Mail and Fax  
Mrs. Corinna Sio  
Finance Director  
City Telecom (H.K.) Limited  
13-16 Floors  
Trans Asia Centre  
18 Kin Hong Street  
Kwai Chung  
Hong Kong

September 14, 2005

RE: City Telecom (H.K.) Limited  
Form 20-F for the fiscal year ended August 31, 2004  
File No. 000-30354

Dear Mrs. Sio:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director