



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

March 29, 2010

Lai Ni Quiaque
Chief Financial Officer
City Telecom (H.K.) Limited
12th Floor, Trans Asia Centre
No.18 Kin Hong Street
Kwai Chung, New Territories
Hong Kong

RE: City Telecom (H.K.) Limited
Amendment No. 1 to Form 20-F for the year ended August 31, 2009
Filed March 24, 2010
File No. 0-30354

Dear Mr. Lai:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Robert Bartelmes, for
Larry Spiegel
Assistant Director