



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 1, 2009

Via U.S. Mail and Fax 852 2121 3232

Mr. Tong Jilu  
Chief Financial Officer  
China Unicom (Hong Kong) Limited  
75<sup>th</sup> Floor, The Center  
99 Queen's Road Central  
Hong Kong

**RE: China Unicom (Hong Kong) Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2008**  
**Filed June 23, 2009**  
**File No. 001-15028**

Dear Mr. Jilu:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director