



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

Mail Stop 3720

September 15, 2006

Via U.S. Mail and Fax

Mr. Cheng-Kann Wu
Chief Accounting Officer
Chungwa Telecom Co., Ltd.
21-3 Hsinyi Road, Section 1
Taipai, Taiwan,
Republic of China

RE: **Form 20-F for the year ended December 31, 2005**
Filed May 26, 2006
File No. 1-31731

Dear Mr. Wu:

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

Sincerely,

/s/ Carlos Pacheco
for Larry Spigel
Assistant Director