

Mail Stop 3720

December 6, 2006

Via U.S. Mail

Mr. Andi Wu
Chief Financial Officer
China Telecom Corporation Ltd.
31 Jinrong Street
XiCheng District
Beijing, China 100032

**RE: China Telecom Corporation Ltd.
Form 20-F for the Year ended December 31, 2005
Filed June 16, 2006
File No. 001-31517**

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,

Larry Spigel
Assistant Director