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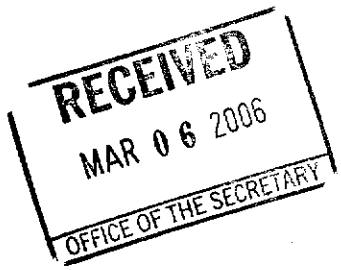

艾維朗
Alexander A Arena
Deputy Chairman of the
Executive Committee

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March 1, 2006

Jonathan G. Katz, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-9303
USA

Dear Mr Katz

Re: Deregistration and Termination of Periodic Reporting by Foreign Private Issuers – Proposed New Rule 12h-6

We are writing in response to the proposed new Rule 12h-6 under the U.S. Securities Exchange Act of 1934, as amended (the "1934 Act"), announced by the U.S. Securities Exchange Commission (the "SEC") on December 23, 2005, and the SEC's invitation for comments. We apologize for the slight delay in our response, noting that comments on the proposed rule were due by February 28, 2006.

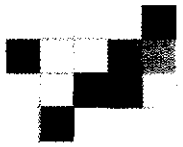
PCCW's position is that we welcome and generally endorse the SEC's proposed rule in its current proposed form, and would like to offer one additional comment which will hopefully assist the SEC in finalizing the rule.

By way of background, PCCW Limited ("PCCW") is the largest provider of communications services in Hong Kong and one of Asia's leading providers of information and communications technologies. The PCCW group operates fixed-line, mobile and broadband networks in Hong Kong, offers IT solutions and IP-based services, and has successfully launched the world's first IPTV service. PCCW is listed on The Stock Exchange of Hong Kong Limited with an ADR listing on the New York Stock Exchange, Inc. PCCW's subsidiary, SUNDAY Communications Limited ("SUNDAY"), is also listed on The Stock Exchange of Hong Kong Limited and its American depository shares are quoted on the NASDAQ National Market. The primary trading market for both PCCW and SUNDAY's securities is the Hong Kong stock market.

As mentioned above, we believe that the current draft of the proposed rule recognizes the difficulties which foreign private issuers have had in exiting the 1934 Act registration and reporting regime, and attempts to liberalize the current regime. We would ask that you consider one amendment to the proposed rule, as detailed below.

Proposed Rule 12h-6:
We understand that the proposed rule would allow a foreign private issuer to terminate its registration and reporting obligations if our equity securities are not listed on a U.S. national securities exchange or quoted on NASDAQ and the following conditions are met:

a) the foreign private issuer has been a 1934 Act reporting company for the past 2 years, has filed all reports required during this period, and has filed at least 2 annual reports under the 1934 Act;
b) the foreign private issuer's securities have not been sold in the U.S. in either a registered or unregistered offering (including under Rule 144A) in the past 12 months except in certain limited cases;



c) the foreign private issue has maintained for the past 2 years a listing of its securities on a foreign stock exchange in its home country which constitutes the primary trading market for its securities; and
d) any one of the following 3 conditions is satisfied:
   i) no more than 5% of the foreign private issuer's worldwide public float is held by U.S. residents at a date within 120 days before filing for deregistration; or
   ii) in the case of well-known issuers (eg. those with a public float greater than US$700m), 5% or less of the average daily trading volume of the subject class of equities in its primary trading market is represented by trading volume in the U.S. during the 12 months period ending no more than 60 days before filing for deregistration, and no more than 10% of its worldwide public float is held by U.S. residents at a date within 60 days before the end of the same 12 month period; or
   iii) less than 300 U.S. resident holders (or less than 300 holders worldwide) of the securities at a date within 120 days before filing for deregistration.

PCCW's Proposed Amendment: Amend 5% calculation to 10%

PCCW proposes that the rule be amended such that no more than 10% of the foreign private issuer's worldwide public float is held by U.S. residents or 10% or less of the average daily trading volume of the issuer's securities in its primary trading market is represented by trading in the U.S. The rationale for this proposal is because it is clear in such cases that liquidity in the issuer's securities is concentrated in its primary trading market (and not the U.S.). Additionally, a foreign private issuer that deliberately chooses to discontinue maintenance of a listing on a U.S. exchange or a quotation on NASDAQ is clearly indicating that it does not intend to promote trading in its securities in the U.S. in future.

We would like to thank you for the opportunity to provide comments on the proposed rule. Should you have any questions on this letter, please feel free to contact the undersigned or Ms Philana Poon, our Group General Counsel, on 852-2888-8661.

Yours sincerely,

Alexander Arena

c.c. Hon. Christopher Cox, Chairman
Hon. Cynthia A. Glassman, Commissioner
Hon. Paul S. Atkins, Commissioner
Hon. Roel C. Campos, Commissioner
Hon. Annette L. Nazareth, Commissioner
Brian G. Cartwright, General Counsel
John W. White, Director, Division of Corporate Finance
Paul M. Dudek, Chief, Office of International Corporate Finance