



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

January 30, 2008

Via U.S. Mail

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

RE: China Unicom Limited
Form 20-F for the Year ended December 31, 2006
Filed June 29, 2007
File No. 001-15028

Dear Mr. Tong:

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