



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
75th 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