

PetroChina Company Limited

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April 18,2008

Ms. Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

Release Nos. 33-8900; 34-57409;
International Series Release No. 1308; File No. S7-05-08

Dear Ms. Morris,

We welcome the opportunity to comment on the issues raised in the captioned release (the "Release"). We support the efforts of the Securities and Exchange Commission (the "Commission") intended to improve the accessibility of the U.S. public capital markets to foreign private issuers and to enhance the information that is available to investors. We suggest, nonetheless, making the following modifications to the Commission's proposals:

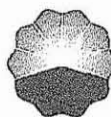
- that in the case of large accelerated filers and accelerated filers, the Commission do not accelerate the due date for filing annual reports on Form 20-F, or accelerate the due date to a period longer than the currently proposed 90 days after an issuer's fiscal year-end; or in the alternative, that the Commission make the due date for filing annual reports on Form 20-F consistent with the issuer's home country requirements for filing annual reports.

In the Release, the Commission solicited comments on the following questions, and our responses to each are listed below:

- *Would accelerating the due date for filing annual reports on Form 20-F impose any unreasonable burdens on foreign private issuers, who may have to collect and provide more information in that Form than may be required in their home jurisdictions, and may also have to translate the information into English?*

Yes.

We have received feedbacks from our internal departments that the timetable of filing annual reports with the regulatory authorities in mainland China and Hong Kong, both where annual reports are required



to be filed within four months after an issuer's fiscal year-end, was too tight. The annual report on Form 20-F requires even more detailed disclosures. An acceleration of the deadline for filing annual reports on Form 20-F would render the reporting task even more difficult for our company.

In addition, under the proposed accelerated due date for filing annual reports on Form 20-F, we would have to prepare multiple sets of financial statements in English and Chinese (i.e., the PRC GAAP report and the IFRS report), in a shorter time period, which would put significant pressure on our company.

Moreover, the English version of the annual report on Form 20-F is submitted to the Commission, while the Chinese version is used as our working draft. Several rounds of translation are necessary during the preparation of the final English version of the annual report on Form 20-F. We might not have enough time to process the translation work under proposed accelerated due date.

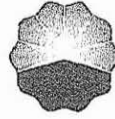
Furthermore, all procedures relating to filing annual report on Form 20-F shall be kept on written record according to our internal control rules, as well as be subject to approval by our various committees, the board of directors and other officers. This is a complicated process and we would need sufficient time to complete it.

- *Would the proposed accelerated due dates impose any burdens on foreign private issuers that may be required to file annual reports on Form 20-F with the Commission before they are required to provide annual reports in their home jurisdiction?*

Yes.

Under the proposals, as a large accelerated filer, we must file our annual report on Form 20-F within 90 days after our fiscal year-end, approximately one month earlier than the deadlines to file annual reports in both mainland China and Hong Kong. Such a substantial amount of work concentrated in such a short time period would impose significant burden on our filing process.

- *Should the deadline for filing Form 20-F annual reports be linked to the issuer's home country requirements for filing annual reports? If so,*



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should the deadline be the same as the one in the issuer's home country, or should it be on a delayed basis, such as one or two months later?

Yes to both questions. The deadline for filing annual reports on Form 20-F should be linked to the issuer's home country requirements for filing annual reports. We would suggest the Commission to set the deadline to file annual reports on Form 20-F on a delayed timetable than the deadline in issuer's home country, preferably two months later, considering that we have to collect and provide more information in our annual report on Form 20-F.

We appreciate the opportunity to comment on the Release. If the Commission or the staff has any questions concerning the foregoing, please do not hesitate to contact us.

Very truly yours,

Name: Li Huaiqi

Title: Secretary to Board of Directors