



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2018

Shui-Yi Kuo  
Chief Financial Officer  
Chunghwa Telecom Co., Ltd.  
21-3 Hsinyi Road, Section 1  
Taipei, Taiwan  
Republic of China

**Re: Chunghwa Telecom Co., Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 27, 2018**  
**File Numbe 001-31731**

Dear Mr. Kuo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications