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1 November, 2006

Brian V. Breheny, Chief
Celeste M. Murphy, Special Counsel
Office of Mergers and Acquisitions
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

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OUR REF: DML/ky225169
YOUR REF:

Ladies and Gentlemen:

We are special legal counsel in the Cayman Islands to PCCW Limited ("PCCW"), and its subsidiary, SUNDAY Communications Limited ("SUNDAY") in connection with the transactions (the "Transactions") described in the letter (the "Application Letter") dated 30 October, 2006 from Davis Polk & Wardwell requesting, on behalf of PCCW and SUNDAY, no action relief from the provisions of Rule 13e-3 under the United States Securities and Exchange Act of 1934, as amended.

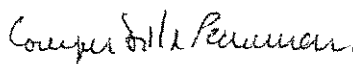
We have reviewed the Application Letter and are of the opinion that the Application Letter contains a true and accurate summary of the laws of the Cayman Islands by which the Transactions will be effected.

We have made no investigation of and express no opinion in relation to the laws of any jurisdiction other than the Cayman Islands.

This opinion is to be governed by and construed in accordance with the laws of the Cayman Islands and is limited to and is given on the basis of the current law and practice in the Cayman Islands.

This opinion is provided solely for the benefit of the addressees in connection with the Transactions and may not be used or relied upon by any other person or for any other purpose.

Yours faithfully


Conyers Dill & Pearman

Bermuda British Virgin Islands Cayman Islands Dubai Hong Kong London Singapore

Advising on the jurisdictions of Bermuda, British Virgin Islands and Cayman Islands