CHUNGHWA TELECOM CO LTD Form 6-K October 27, 2006

1934 Act Registration No. 1-31731

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER

PURSUANT TO RULE 13a-16 OR 15d-16 OF

THE SECURITIES EXCHANGE ACT OF 1934

Dated Oct 27, 2006

Chunghwa Telecom Co., Ltd.

(Translation of Registrant s Name into English)

21-3 Hsinyi Road Sec. 1,

Taipei, Taiwan, 100 R.O.C.

(Address of Principal Executive Office)

(Indicate by check mark whether the registrant files or will file annual reports under cover of form 20-F or Form 40-F.)

Form 20-F <u>x</u> Form 40-F _____

(Indicate by check mark whether the registrant by furnishing the information contained in this form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.)

Yes _____ No ____

(If Yes is marked, indicated below the file number assigned to the registrant in connection with Rule 12g3-2(b): Not applicable)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant Chunghwa Telecom Co., Ltd. has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: 2006/10/27

Chunghwa Telecom Co., Ltd.

By: /s/ Tan HoChen Name: Tan HoChen Title: Chairman & CEO Exhibit

Exhibit Description

1. Consolidated Financial Statements as of December 31, 2005 and September 30, 2006 (Unaudited) and for Three Months and Nine Months Ended September 30, 2005 and 2006 (Unaudited)

2. Press Release on Operating Results for the First Nine Months and Third Quarter of 2006

Exhibit 1

Chunghwa Telecom Co., Ltd. and Subsidiaries

Consolidated Financial Statements as of

December 31, 2005 and September 30, 2006

(Unaudited) and for Three Months and

Nine Months Ended September 30, 2005 and 2006

(Unaudited)

CHUNGHWA TELECOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

(Amounts in Millions, Except Shares and Par Value Data)

	Dece	ember 31,	September 30		
		2005 NT\$	2006 NT\$ (Unaudited)	2006 US\$ (Unaudited) (Note 3)	
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$	41,891	\$ 40,503	\$	1,224
Short-term investments		14,171	13,799		417
Trade notes and accounts receivable, net		12,839			