



Number : TEL. 136/PR110/COM-10/2008

Jakarta, June 2nd 2008

Attn : **Ms. Nancy M. Marris, Secretary**
Securities and Exchanges Commission
100 F Street, NE
Washington DC 20549 - 1090

Re : **"Foreign Issuer Reporting Enhancements", Securities Act Release 8900, 73 FR 13404, File No. S7-05-08 Comments of Perusahaan Perseroan (Persero) Telekomunikasi Indonesia Tbk ("TELKOM")**

We are Indonesia's largest telecommunications provider and Indonesia's largest listed company with a market capitalization of approximately US\$ 21.77 billion as of December 28, 2007. We have had American Depositary Receipts listed on the New York Stock Exchange since our initial public offering and privatization by the Government of Indonesia in 1995. We have several operating subsidiaries that are consolidated in whole or in part into our financial statements, including PT Telekomunikasi Selular ("Telkomsel"), Indonesia's largest mobile cellular operator.

We appreciate this opportunity to provide the Securities and Exchange Commission ("SEC") with our comments on Release 8900 and the SEC's proposals for foreign issuer reporting enhancements.

In recent years, we have devoted substantial resources (both in terms of cost and management time) to complying with increased requirements under US securities laws, including requirements under the Sarbanes-Oxley Act of 2002 ("SOX"). However, we have significant concerns that the section of the Release entitled "Accelerating the Reporting Deadline for Form 20-F Annual Reports" which provides for filing of the Form 20-F by foreign private issuers which are large accelerated filers or accelerated filers within 90 days after fiscal year end and by other foreign private issuers within 120 days after fiscal year end, will prove unduly burdensome to us and other certain foreign private issuers, require a materially greater commitment of time and resources, and in any event would impose significant burdens for us to achieve the deadline.

TELKOM is committed to providing timely financial and other material information to the market. As an Indonesian company, we are required under Indonesian law to prepare financial statements in accordance with Indonesian GAAP, and file financial statements on a [quarterly basis] with the Indonesian regulator. We are also required to file annual audited Indonesian GAAP financial statements with the Indonesian regulator. Our fiscal year end is December 31.

However, while we have generally been able to complete our Indonesian GAAP financial statements, in most years we have been unable to complete our Form 20-F disclosure or have our auditors sign off on our annual financial statements (including US GAAP reconciliation) or provide their attestation report on management's assessment of our internal control over financial reporting by March 31.

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While we continue to seek to improve the timeliness of our filing of our Form 20-F (as demonstrated by our filing of our 2007 20-F in May 2008, earlier than 2007), this self-imposed improvement has taken considerable focus, work and resources. We are extremely conscious of our obligations under the US federal securities laws as a reporting foreign private issuer, and we will continue to meet these, but we are concerned that, in this aspect, the Release sets the bar at a level which will impose more burden than benefits.

We also wish to note that while we understand the SEC's accommodations with respect to permitting preparation of financial statements under IFRS (rather than under US GAAP or with US GAAP reconciliation) is extremely helpful to European issuers that are permitted or mandated to report under IFRS in their local jurisdictions, for companies (such as ourselves) that are required to report under local GAAP, this accommodation is of no assistance from a time or cost perspective.

Furthermore, as a large Indonesian company, many of our employees speak relatively little English and TELKOM is required to file reports in its local language (Bahasa Indonesia). As a result, it can take longer to prepare our Form 20-F than for companies in English speaking countries, or countries (such as some parts of Europe) where the level of English proficiency may be higher.

We respectfully ask that the SEC consider the foregoing factors and reconsider its proposal to amend the 6 month filing period for foreign private issuers. We believe that the better route is to permit foreign private issuers to continue to have the 6 (six) months, and to achieve mutual recognition through accommodation, not by migration or conformance to a single standard. If the commission is minded to make this change, we recommend that there be a phase-in period so that filings for fiscal year 2008 and beyond have due dates phased in to the three month filing date.

We are happy to discuss our proposals with you and appreciate your consideration of our views.

Sincerely yours,



Rinaldi Firmansyah
President Director