



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 15, 2008

Rinaldi Firmansyah
President Director
Perusahaan Perseroan (Persero) P.T. Telekomunikasi Indonesia Tbk
Jalan Japati, 1
Banung 40133
Indonesia

Re: Perusahaan Perseroan (Persero) P.T. Telekomunikasi Indonesia Tbk
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed March 23, 2008
File No. 001-14406

Dear Mr. Firmansyah:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director