



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 Spirgel  
Assistant Director