



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 28, 2010

Via U.S. Mail and Fax 82 2 6100 7927

Mr. Dong-Hyun Jang
Chief Financial Officer
SK Telecom Co., Ltd.
11 Euljiro, 2-Ga, Jung-gu
Seoul 100-999, Korea

**RE: SK Telecom Co., Ltd.
Form 20-F for Fiscal Year Ended December 31, 2008
Filed June 30, 2009
File No. 1-14418**

Dear Mr. Jang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director