



DIVISION OF
CORPORATION FINANCE

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

October 15, 2010

Mr. Sang yun Lee
SK Telecom Co., Ltd.
SK T-Tower
11, Euljiro 2-Ga, Jung-gu, Seoul, Korea

Re: SK Telecom Co., Ltd.
Form 20-F for Fiscal Year Ended December 31, 2009
Filed June 30, 2010
File No. 333-04906

Dear Mr. Lee:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director