



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 Spiegel  
Larry Spiegel  
Assistant Director