



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

DIVISION OF
CORPORATION FINANCE

August 31, 2018

Via E-mail

Jung Ho Park
President and Chief Executive Officer
SK Telecom Co., Ltd.
SK T-Tower
65, Eulji-ro, Jung-gu, Seoul, Korea

**Re: SK Telecom Co., Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2017
Filed April 27, 2018
File No. 333-04906**

Dear Mr. Park:

We refer you to our comment letter dated July 27, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director
Division of Corporation Finance