



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