



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2010

Mr. Thilo Kusch  
Chief Financial Officer  
Magyar Telekom Telecommunications Plc.  
Budapest, 1013,  
Krisztina krt. 55  
Hungary

**Re: Magyar Telekom Telecommunications Plc.  
Form 20-F for Fiscal Year Ended December 31, 2009  
Filed March 24, 2010  
File No. 1-14720**

Dear Mr. Kusch:

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

Sincerely,

Larry Spirgel  
Assistant Director