



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 15, 2008

Mr. Serkan Okandan, Chief Financial Officer  
Turkcell Iletisim Hizmetleri A.S.  
Turkcell Plaza, Mesrutiyet Caddesi No: 71  
34430 Tepebasi, Istanbul, Turkey

**RE: Turkcell Iletisim Hizmetleri A.S.**  
**Form 20-F for the fiscal year ended December 31, 2006**  
**Filed April 23, 2007**  
**File No. 1-15092**

Dear Mr. Okandan:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director