

September 17, 2008

Via U.S. Mail and Facsimile (011-90-212-292-5390)

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, 2007  
Filed April 23, 2006  
File No. 1-15092  
Response Letter Dated September 4, 2008**

Dear Mr. Okandan:

We have reviewed your response letter dated September 4, 2008, and we have the following comment. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Risk Factors

We hold interests in several companies...and may not provide the benefits that we respect, page 18.

1. We note your response to comment 2 in our letter dated August 7, 2008. Please describe to us in your response letter any agreements, commercial arrangements, or other contracts you have with the government of Syria or individuals/entities controlled by, or affiliated with, that government, whether in general or in connection with your intended acquisition of an interest in Syriatel, in particular.

\* \* \* \* \*

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR.

Please understand that we may have additional comments after we review your response to our comment. Please contact Pradip Bhaumik, Attorney-Advisor, at (202) 551-3333 if you have any questions about the comment or our review. You may also contact me at (202) 551-3470.

Serkan Okandan  
Turkcell Iletisim Hizmetleri A.S.  
September 17, 2008  
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Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Larry Spigel  
Assistant Director  
Division of Corporation Finance