



DIVISION OF
CORPORATION FINANCE

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

September 13, 2010

Serkan Okandan
Chief Executive 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 Fiscal Year Ended December 31, 2009
Filed April 27, 2010
File No. 001-15092

Dear Mr. Okandan:

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

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director