



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

June 29, 2017

Bulent Aksu  
Chief Financial Officer  
Turkcell İletişim Hizmetleri A.Ş  
Turkcell Küçükaly Plaza, Aydınevler Mahallesi İnönü Caddesi  
No:20 Küçükaly Ofispark B Blok  
Maltepe, Istanbul, Turkey

**Re: Turkcell İletişim Hizmetleri A.Ş**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed March 20, 2017**  
**File No. 001-15092**

Dear Mr. Aksu:

We have completed our review of your filing. 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/ Terry French for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications