



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 10, 2009

Mikhail V. Shamolin  
President and Chief Executive Officer  
Mobile TeleSystems OJSC  
4 Marksistskaya Street  
Moscow 109147 Russian Federation

**RE: Mobile TeleSystems OJSC**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**Filed May 26, 2009**  
**File No. 001-15094**

Dear Mr. Shamolin:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

/s/ Paul Fischer

for Larry Spigel  
Assistant Director

Cc: Joshua B. Tulgan  
Director, Investor Relations  
Mobile TeleSystems OJSC  
Via Facsimile: 011 7 495 911 65 67