



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 Spirgel
Assistant Director

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