

December 15, 2009

Via International Mail and Facsimile (011-7-495-911-65-67)

Mikhail V. Shamolin
President and Chief Executive Officer
Mobile TeleSystems OJSC
5 Vorontsovskaya Street, Bldg. 2, Moscow 109147
Russian Federation

**Re: Mobile TeleSystems OJSC
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed July 6, 2009
File No. 333-12032
Response Letter Dated November 27, 2009**

Dear Mr. Shamolin:

We refer you to our comment letter dated November 13, 2009 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spirgel
Assistant Director
Division of Corporation Finance