



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

**DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720**

October 30, 2008

**Via U.S. Mail and Fax**

**Reuben Joseph September, Chief Executive Officer  
Telekom SA Limited  
Telkom Towers North  
152 Proes Street  
Pretoria 0002  
The Republic of South Africa, 0002**

**Re: Telekom SA Limited  
Form 20-F for the year ended March 31, 2007  
Filed on July 21, 2008 and amended on October 23, 2008  
File No. 1-31609**

Dear Mr. September:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director