



DIVISION OF
CORPORATION FINANCE

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

March 5, 2013

Via E-mail

Jo Lunder
Chief Executive Officer
VimpelCom Ltd.
Claude Debussylaan 88
1082 MD, Amsterdam
The Netherlands

Re: VimpelCom Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2011
Filed April 30, 2012
File No. 1-34694

Dear Mr. Lunder:

We refer you to our comment letter dated February 13, 2013, regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director
Division of Corporation Finance