



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 30, 2009

Mr. Wong Heang Tuck
Chief Financial Officer
PT Indosat Tbk
Indosat Building
Jalan Medan Merdeka Barat, 21
Jakarta 10110 – Indonesia

Re: PT Indosat Tbk
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed April 15, 2009
File No. 001-13330

Dear Mr. Tuck:

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

Sincerely,

Larry Spigel
Assistant Director