



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

DIVISION OF  
CORPORATION FINANCE

September 13, 2011

**Via E-mail**

Mr. Curt Stefan Carlsson  
Chief Financial Officer  
PT Indosat Tbk  
Indosat Building  
Jalan Medan Merdeka Barat No.21  
Jakarta 10110—Indonesia

**RE: PT Indosat Tbk  
Form 20-F for Fiscal Year Ended December 31, 2010  
Filed May 18, 2011  
File No. 001-13330**

Dear Mr. Carlsson:

We have reviewed the above referenced filing and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 15: Controls and Procedures, page 134

Disclosure Controls and Procedures, page 134

1. In your disclosure you state that management concluded that disclosure controls and procedures were “sufficient” as of December 31, 2010. Please revise to disclose the conclusions of your principal executive and principal financial officers regarding the effectiveness, as opposed to the sufficiency, of your disclosure controls and procedures (as defined in Rule 13a-15(e) or Rule 15d-15(e)) as of the end of the

period covered by the report, based on your evaluation of these controls and procedures as required by paragraph (b) of Rule 13a-15 or Rule 15d-15.

Note 2. Summary of Significant Accounting Policies

g. Accounting Policy Change, page F-40

2. Please tell us in more detail how you concluded that it was appropriate to account for your land rights leases as finance leases under IAS 17 and specifically addressing paragraphs 7-13. Include in your response why it was appropriate to include the one extension of 20 years in the total term of 50 years.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact Kenya Wright Gumbs, Staff Accountant, at (202) 551-3373 or Dean Suehiro, Senior Staff Accountant, at (202) 551-3384 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel  
Assistant Director