



DIVISION OF  
CORPORATION FINANCE

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

July 30, 2013

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 the Fiscal Year Ended December 31, 2012**  
**File No. 001-13330**  
**Filed April 30, 2013**

Dear Mr. Carlsson:

We have reviewed your filing and have the following comment. 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. Please provide us with the requested information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 20-F for the Year Ended December 31, 2012

13. Other Non-Current Assets-Net, F-65

1. Please tell us how much of tax refund claims represented uncertain tax positions and whether you recognized a tax receivable for the full amount challenged by the tax authority. If so, please tell us the basis of your conclusion that a full amount will be recovered.

Mr. Curt Stefan Carlsson  
PT Indosat Tbk  
July 30, 2013  
Page 2

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 Christie Wong, Staff Accountant, at (202) 551-3684 or Robert S. Littlepage, Accounting Branch Chief, at (202) 551-3361 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 Spiegel  
Assistant Director