

BAHAR & PARTNERS
A T T O R N E Y S A T L A W

Menara Prima, 18th Floor
Jl. Lingkar Mega Kuningan Blok 6.2
Jakarta Selatan 12950, Indonesia
Tel: +62 21 5794 7880
Fax: +62 21 5794 7881
www.baharandpartners.com

VIA EMAIL

No. Ref: 001/BP/Ext-L/I/2009

January 5, 2009

Office of Mergers and Acquisitions
Division of Corporation Finance
Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549

Attn: Michele Anderson, Esq.
Christina E. Chalk, Esq.
Daniel F. Duchovny, Esq.

Re: Qatar Telecom (Qtel) Q.S.C. - Letter dated January 5, 2009

Dear Mss. Anderson and Chalk and Mr. Duchovny:

We refer to the letter dated January 5, 2009 (the "Letter") from Dewey & LeBoeuf LLP ("Dewey & LeBoeuf"), writing to you on behalf of our client, Qatar Telecom (Qtel) Q.S.C. ("Qtel"). In the Letter, Qtel respectfully requested that the Staff of the Securities and Exchange Commission grant relief under certain provisions of the U.S. securities laws in connection with offers to acquire up to 65% of the Series B Shares, including those represented by American Depositary Shares, of PT Indosat Tbk (the "Offers"). The Letter also made reference to certain discussions between Indonesian counsel and Dewey & LeBoeuf about the Indonesian regulatory regime and Indonesian law, tender offer practice and mechanics in connection with the Offers and relevant to the relief sought.

This letter is rendered at your request solely in connection with the Letter and is limited to matters of Indonesian law and practice. This letter does not purport to cover any aspects of U.S. law and is without prejudice to my status as a "non-appearing foreign attorney" for purposes of Securities and Exchange Commission rules and practice.

We hereby acknowledge that we have been and are Indonesian counsel to Qtel in connection with the Offers and that the references in the Letter to discussions with Indonesian counsel about the description of the Indonesian regulatory regime and Indonesian law, tender offer practice and mechanics contained in the Letter refer to Bahar & Partners. We have reviewed the Letter, and we believe the descriptions of the Indonesian regulatory regime and Indonesian law, tender offer practice and mechanics contained therein are complete and accurate.

BAHAR & PARTNERS
A T T O R N E Y S A T L A W

If we can be of any further assistance or if you have any further questions, please do not hesitate to contact the undersigned.

Respectfully,

BAHAR & PARTNERS

A handwritten signature in black ink, appearing to read "Bahar & Partners", written in a cursive style.

cc: Morton A. Pierce, Esq.
Chang-Do Gong, Esq.
Dewey & LeBoeuf LLP