

TURKCELL ILETISIM HIZMETLERI A S  
Form 6-K  
September 28, 2010

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 OR 15d-16 UNDER  
THE SECURITIES EXCHANGE ACT OF 1934

September 28, 2010

Commission File Number 001-15092

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TURKCELL ILETISIM HIZMETLERI A.S.  
(Translation of registrant's name into English)

Turkcell Plaza  
Mesrutiyet Caddesi No. 153  
34430 Tepebasi  
Istanbul, Turkey  
(Address of Principal Executive Offices)

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F

Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Yes

No

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes

No

Indicate by check mark whether the registrant by furnishing the information contained in this form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes

No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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Enclosure: A press release dated September 28, 2010 regarding a tax fine on distributor discounts.

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September 28, 2010

TAX FINE ON DISTRIBUTOR DISCOUNTS

Subject: Statement made pursuant to Circular VIII, No:54 of the Capital Markets Board

Istanbul Stock Exchange

ISTANBUL

Special Subjects:

According to the Tax Investigation Report notified, Turkcell has received a tax imposition of TRY55.6 million in principal and a tax loss of TRY83.6 million, totaling TRY139.2 million. This is on the basis that Turkcell applied a discount on prepaid card sales to distributors and calculated the Special Communication Tax ("SCT") netting off such a discount in 2006.

Turkcell had already reached settlement with the Ministry of Finance Settlement Commission for the Tax Office impositions received for 2002, 2003, and 2004.

As announced on September 21, 2010, Turkcell's management has set a provision for the period between January 2005 and January 2007 in the consolidated interim financial statements as at and for the six months ended June 30, 2010. Turkcell will seek all its legal rights, object to this assessment and start the settlement process.

TURKCELL ILETISIM HIZMETLERI A.S.

For further information please e-mail to [investor.relations@turkcell.com.tr](mailto:investor.relations@turkcell.com.tr)

or call Turkcell Investor Relations (+ 90 212 313 1888)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Turkcell Iletisim Hizmetleri A.S. has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TURKCELL ILETISIM HIZMETLERI A.S.

Date: September 28, 2010

By: /s/ Koray Öztürkler  
Name: Koray Öztürkler  
Title: Chief Corporate Affairs Officer

TURKCELL ILETISIM HIZMETLERI A.S.

Date: September 28, 2010

By: /s/ Nihat Narin  
Name: Nihat Narin  
Title: Investor & Int. Media Relations - Division Head