



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

DIVISION OF  
CORPORATION FINANCE

July 27, 2021

Jean-Michel Ribiéras  
Chief Executive Officer  
Sylvamo Corporation  
6400 Poplar Avenue  
Memphis, TN 38197

**Re: Sylvamo Corporation  
Amendment No. 2 to Draft Registration Statement on Form 10-B  
Exhibit Nos. 10.7, 10.8, and 10.9  
Submitted July 13, 2021  
CIK No. 0001856485**

Dear Mr. Ribiéras:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance