



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2012

Via E-mail

Mr. Gianfranco Truffello  
Chief Financial Officer  
Arauco and Constitution Pulp, Inc.  
Avenida El Golf 150, 14<sup>th</sup> Floor  
Las Condes, Santiago, Chile

**Re: Arauco and Constitution Pulp, Inc**  
**Form 20-F for Fiscal Year Ended**  
**December 31, 2010**  
**Filed June 22, 2011**  
**File No. 033-99720**

Dear Mr. Truffello:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining