

Room 4561
Via fax 011-27-11-403-1493

October 28, 2006

Eugene van As
CEO and Chairman
Sappi Limited
48 Ameshoff Street
Braamfontein
Johannesburg 2001
Republic of South Africa

Re: Re: Sappi Limited
Form 20-F for the Fiscal Year Ended October 2, 2005
Filed December 20, 2005
Form 6-K Filed August 11, 2006
File no. 1-14872

Dear Mr. van As:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins
Accounting Branch Chief