

Mail Stop 4561  
via facsimile 011-27-11-403-8854

January 23, 2008

Mr. Roeloff Boettger  
Sappi Limited  
48 Ameshoff Street  
Braamfontein, Johannesburg 2001  
Republic of South Africa

**Re: Sappi Limited**  
**Form 20-F for the year ended October 1, 2006**  
**Filed December 15, 2006**  
**Form 6-K filed August 8, 2007**  
**File No. 1-14872**

Dear Mr. Boettger:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant