



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

DIVISION OF
CORPORATION FINANCE

June 23, 2010

Roeloff Boëttger
Chief Executive Officer
Sappi Limited
48 Ameshoff Street
Braamfontein
Johannesburg 2001
Republic of South Africa

**Re: Sappi Limited
Form 20-F
Filed December 11, 2009
File No. 001-14872**

Dear Mr. Boëttger:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

John Reynolds
Assistant Director