



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

October 1, 2008

By U.S. mail and facsimile

Mr. José Luciano Duarte Penido
Chief Executive Officer
Votorantim Pulp & Paper, Inc.
Alameda Santos, 1357, 6th floor
São Paulo, SP, Brazil 01419-908

Re: Votorantim Pulp & Paper, Inc.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed on January 31, 2008
Response Letter Dated September 4, 2008
File No. 1-15018

Dear Mr. Penido:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Beverages, Apparel
and Health Care Services

cc: Mr. Richard S. Aldrich, Jr.
Via fax no. 011-55-11-3702-2224