



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 7, 2010

Via Mail and Facsimile (55 11) 2138-4066

Paulo Prignolato  
Chief Financial Officer  
Fibria Celulose SA  
(f/k/a Votorantim Celulose e Papel SA)  
Alameda Santos, 1357, 6<sup>th</sup> Floor  
01419-908, Sao Paulo, SP  
Brazil

**Re: Fibria Celulose SA-Votorantim Celulose e Papel SA  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed June 30, 2009  
File No. 1-15018  
Response Letter Filed May 4, 2010**

Dear Mr. Prignolato:

We refer you to our comment letters dated March 23, 2010 and April 21, 2010 regarding business contacts with Iran and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: John Reynolds  
Assistant Director  
Division of Corporation Finance