



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2011

Carlos Augusto Lira Aguiar  
Chief Executive Officer  
Fibria Celulose S.A.  
Alameda Santos, 1357, 8º andar  
01419-908, São Paulo, SP, Brazil

**Re: Fibria Celulose S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed April 30, 2010**  
**File No. 001-15018**

Dear Mr. Aguiar:

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

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director