

Room 4561

September 17, 2007

Mr. Hannu Ryöppönen  
Chief Financial Officer  
Stora Enso Corporation  
9 South Street  
London, W1K 2XA  
Great Britain

**Re: Stora Enso Corporation**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed March 29, 2007**  
**File No. 001-15112**

Dear Mr. Ryöppönen:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief