



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 18, 2006

Via U.S. Mail

Anja Korhonen
Senior Vice President, Corporate Controller
Nokia Corporation
Keilalahdentie 4, P.O. Box 226
FIN-00045 NOKIA GROUP
Espoo, Finland

**Re: Nokia Corporation
 Form 20-F for Fiscal Year Ended December 31, 2005
 Filed March 2, 2006
 File No. 1-13202**

Dear Anja Korhonen

The Division of Corporation Finance has completed its review of your Form 20-F and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director