



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 30, 2009

**Via U.S. Mail and Facsimile: +358 (0) 7 1803-8503**

Kaarina Ståhlberg  
Vice President, Assistant General Counsel  
Nokia Corporation  
Keilalahdentie 4  
P.O. Box 226, FI-00045 NOKIA GROUP  
Espoo, Finland

RE: **Nokia Corporation**  
**Form 20-F for Fiscal Year Ended December 31, 2008**  
**Filed March 5, 2009**  
**File No. 1-13202**

Dear Kaarina Ståhlberg:

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

Sincerely,

Larry Spigel  
Assistant Director