



DIVISION OF
CORPORATION FINANCE

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

January 30, 2024

Marco Wiren
Chief Financial Officer
NOKIA CORP
Karakaari 7
FI-02610 Espoo
Finland

Re: NOKIA CORP
Form 20-F
Filed March 2, 2023
File No. 001-13202

Dear Marco Wiren:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing