



DIVISION OF
CORPORATION FINANCE

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

August 9, 2024

Pekka Lundmark
Chief Executive Officer
NOKIA CORP
3201 Olympus Blvd.
Dallas, Texas 75019

Re: NOKIA CORP
Registration Statement on Form F-4
Filed August 1, 2024
File No. 333-281179

Dear Pekka Lundmark:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing