



18 December 2023

United States Securities
and Exchange Commission

Division of Corporate
Finance

Kevin Stertz and Anne
McConnell

Re: Comment letter to Nokia Corporation dated 12 December 2023

Dear Kevin Stertz and Anne McConnell,

Thank you for your review of our Form 20-F filed 2 March 2023 and for the comments included in the comment letter.

We are in the process of gathering the requested information and will provide it as soon as it is ready and properly validated, including with our auditor. Given the time of the year it may be that we will not be able to provide the response within ten business days from the date of the letter, but we will respond no later than on 5 January 2024.

Respectfully yours,

By: /S/ Stephan Prosi

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Title: Vice President, Corporate Controlling and Accounting

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