

Greenberg Traurig



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July 26, 2007

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OFFICE OF THE
SECURITIES AND EXCHANGE COMMISSION

Office of International Corporate Finance
Securities and Exchange Commission
Stop 3-2
100 F Street, N.E.
Washington, D.C. 20549

SUPPL

Re: Suzano Papel e Celulose S.A. (the "Issuer")
File Number 82-3550 (formerly Companhia Suzano de Papel e Celulose)

To Whom it May Concern:

This letter is submitted on behalf of the Issuer to advise the Staff that the Issuer will maintain its existing 12g3-2(b) exemption henceforth by electronic publication of its home country documents on its website. The site is www.suzano.com.br/ri/_home/ and the material is published in English.

Please advise me if there are any concerns in so proceeding.

Kindly acknowledge receipt of the enclosed by stamping and returning the enclosed copy of this letter in the pre-addressed, stamped envelope provided for your convenience.

Very truly yours,

Ross Kaufman

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END