

18 December 2023

United States Securities and Exchange Commission

Division of Corporate Finance

Kevin Stertzelt and Anne McConnell

Re: Comment letter to Nokia Corporation dated 12 December 2023

Dear Kevin Stertzelt 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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