

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

August 24, 2010

Mr. Timo Ihamuotila Executive Vice President and Chief Financial Officer Nokia Corporation Keilalahdentie 4 P.O. Box 226 FI-00045 NOKIA GROUP Espoo, Finland

## RE: Nokia Corporation Form 20-F for the fiscal year ended December 31, 2009 Filed March 12, 2010 File No. 1-13202

Dear Mr. Ihamuotila:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Larry Spirgel Assistant Director