



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2024

Marco Wiren  
Chief Financial Officer  
NOKIA CORP  
Karakaari 7  
FI-02610 Espoo  
Finland

**Re: NOKIA CORP**  
**Form 20-F**  
**Filed March 2, 2023**  
**File No. 001-13202**

Dear Marco Wiren:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing