

# SECURITIES AND EXCHANGE COMMISSION

## FORM UPLOAD

SEC-originated letters to filers

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### FILED FOR

#### **SAPPI LTD**

CIK: [1072483](#) | IRS No.: **000000000** | State of Incorp.: **T3** | Fiscal Year End: **0930**

Type: **UPLOAD**

SIC: **2670** Converted paper & paperboard prods (no containes/boxes)

#### Mailing Address

*P O BOX 31560  
BRAAMFONTEIN  
JOHANNESBURG T3 2017*

#### Business Address

*48 AMESHOFF STREET  
BRAAMFONTEIN  
JOHANNESBURG T3 2001  
2711407 8111*

Mail Stop 3561

June 1, 2010

Roeloff Boëttger  
Chief Executive Officer  
Sappi Limited  
48 Ameshoff Street  
Braamfontein  
Johannesburg 2001  
Republic of South Africa

**Re: Sappi Limited  
Form 20-F  
Filed December 11, 2009  
File No. 001-14872**

Dear Mr. Boëttger:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some comments, we have asked you to provide us with additional information so we may better understand your disclosure. Please do so within the time frame set forth below. You should comply with the remaining comments in all future filings, as applicable. Please confirm in writing that you will do so and also explain to us how you intend to comply, within the time frame set forth below. Please understand that after our review of your response, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

### Part III

#### Item 19. Exhibits

1. We note your response to comment two in the letter dated March 15, 2010, and we re-issue that comment. We note that you failed to include the attachments, exhibits, or schedules to some of your filed exhibits. Please file a complete copy of Exhibit 4.10, Exhibit 4.12, Exhibit 4.13, Exhibit 4.16, and Exhibit 4.18 with your next Exchange Act report. Regarding Exhibit 4.15, please confirm the

Roeloff Boëttger  
Sappi Limited  
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company's agreement to furnish supplementally a copy of any omitted schedules to the Commission upon request.

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Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comment.

You may contact Ethan Horowitz at (202) 551-3311 or Tia Jenkins at (202) 551-3871 if you have questions regarding comments on the financial statements and related matters. Please contact Damon Colbert at (202) 551-3581 or Pamela Howell at (202) 551-3357 with any other questions.

Sincerely,

John Reynolds  
Assistant Director

cc: Mr. Laurence Newman  
Fax: + 27 11 403 8854