



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 16, 2007

**VIA INTERNATIONAL MAIL AND FAX (011-46-8-744-4394)**

Mr. Roland Hagman  
Vice President and Group Function Financial Control  
LM Ericsson Telephone Company  
SE-164 83  
Stockholm, Sweden

**RE: LM Ericsson Telephone Company  
Form 20-F for the fiscal year ended December 31, 2005  
Filed May 18, 2006  
File Number 0-12033**

Dear Mr. Hagman:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director