

September 21, 2007

Via Fax & U.S. Mail

Mr. Leif Johansson  
President and Chief Executive Officer  
Volvo Corporation  
S-405 08 Goteborg  
Goteborg, Sweden

**Re: Volvo Corporation  
Form 20-F for the fiscal year ended December 31, 2006  
File No. 0-12828**

Dear Mr. Johansson:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief