

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

100 F Street, NE WASHINGTON, D.C. 20549-7010

January 4, 2007

Mr. Lars Dahlgren Chief Financial Officer Swedish Match AB (publ) Rosenlundsgatan 36 S-118 85 Stockholm, Sweden

Re: Swedish Match AB (publ)

Form 20-F for Fiscal Year Ended December 31, 2005

Filed June 26, 2006 File No. 0-28038

Dear Mr. Dahlgren:

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

Sincerely,

Jill S. Davis Branch Chief