

Mail Stop 3561

August 21, 2006

Via Fax & U.S. Mail

Mr. Magnus Lindquist,
Vice President and Chief Financial Officer
AUTOLIV, INC.
World Trade Center,
Klarabergsviadukten 70, SE-107 24
Stockholm, Sweden

Re: Autoliv, Inc.
Form 10-K for the year ended December 31, 2005
File No. 1-12933

Dear Mr. Lindquist:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief