



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

April 20, 2010

Jan Carlson
Chief Executive Officer
Autoliv, Inc.
World Trade Center
Klarabergsviadukten 70, SE-107 24
Stockholm, Sweden

Re: Autoliv, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed February 19, 2010
File No. 001-12933

Dear Mr. Carlson:

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

Sincerely,

Max A. Webb
Assistant Director

cc: David Brown, Esq.
Fax: (202) 756-3333