



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 27, 2017

Mats Backman  
Chief Financial Officer  
Autoliv, Inc.  
Klarabergsviadukten 70, Section B, 7th Floor  
Box 70381  
SE-107 24 Stockholm, Sweden

**Re: Autoliv, Inc.**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 001-12933**

Dear Mr. Backman:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure