



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2011

*Via U.S. mail and facsimile to +46 8 20 38 94*

Per Åkerlind  
Executive Director and Chief Financial Officer  
Swedish Export Credit Corporation  
Västra Trädgårdsgatan 11B  
P.O. Box 16368  
SE-103 27  
Stockholm, Sweden

**Re: Swedish Export Credit Corporation**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**File No. 001-08382**

Dear Mr. Åkerlind:

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

Sincerely,

Sharon M. Blume  
Assistant Chief Accountant