



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

October 4, 2010

Mr. Roland Hagman
Vice President Group Function
Financial Control
LM Ericsson Telephone Company
SE-164 83
Stockholm, Sweden

Re: LM Ericsson Telephone Company
Form 20-F for the fiscal year ended December 31, 2009
Filed April 21, 2010
File No. 000-12033

Dear Mr. Hagman:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Robert Bartelmes, for

Larry Spiegel
Assistant Director