



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 6, 2011

U.S. Mail

Mr. Jan Frykhammar
Executive Vice President and Chief Financial Officer
LM Ericsson Telephone Company
SE-164 83
Stockholm, Sweden

**Re: LM Ericsson Telephone Company
Form 20-F for the Fiscal Year Ended December 31, 2010
Filed March 30, 2011
File No. 000-12033**

Dear Mr. Frykhammar:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director