



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