



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

October 31, 2017

Mr. Carl Mellander
Senior Vice President and
Chief Financial Officer
LM Ericsson Telephone Company
SE-164 83
Stockholm, Sweden

Re: LM Ericsson Telephone Company
Form 20-F for Fiscal Year Ended December 31, 2016
Filed April 26, 2017
File No. 000-12033

Dear Mr. Mellander:

We have completed our review of your filing. 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/ Robert S. Littlepage, for

Carlos Pacho
Senior Assistant Chief Accountant
AD Office 11 – Telecommunications