



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