

Mail Stop 3561

March 15, 2007

Via Fax & U.S. Mail

Pär Östberg, Chief Financial Officer  
Aktiebolaget Volvo \PUBL\  
S-405 08  
Göteborg, Sweden

**Re: Aktiebolaget Volvo \PUBL\  
Form 20-F for the year ended December 31, 2005  
Filed May 30, 2006  
File No. 000-12828**

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief