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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

WIGGIN AND DANA March 27, 2008

*Counsellors at Law*

Office of International Corporate Finance  
Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

SUPPL

File No. 082-34735

Re: ASSA ABLOY AB – Amendment to Application for Exemption Pursuant to Rule 12g3-2(b) of the Securities Exchange Act of 1934, as amended

Dear Ladies and Gentlemen:

On behalf of ASSA ABLOY AB (the "Company"), File No. 082-34735, I hereby furnish this letter in order to amend the Company's application for exemption pursuant to Rule 12g3-2(b) of the Securities Exchange Act of 1934, as amended. Pursuant to Rule 12g3-2(f), the Company will publish the information required under Rule 12g3-2(b)(1)(iii) on its website, the address of which is:

<http://www.assaabloy.com/en/com/IR/>

Should you have any questions or comments in connection with this amendment, please feel free to contact me at (203) 498-4376. Please have the enclosed copy of this letter date stamped and returned in the enclosed envelope.

Sincerely,

Christian M. McNamara

cc: Jacob Wahlberg

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END