

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

May 12, 2022

Fredrik Westin Chief Financial Officer Autoliv, Inc. Klarabergsviadukten 70, Section B7 Box 70381 Stockholm, Sweden SE-107 24

Re: Autoliv, Inc.

Form 10-K for the Year Ended December 31, 2021

Filed February 22, 2022 File No. 001-12933

Dear Mr. Westin:

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,

Division of Corporation Finance Office of Manufacturing