

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

March 25, 2022

Tim Shelhamer Chief Corporate Counsel NXP Semiconductors N.V. 60 High Tech Campus 5656AG Eindhoven Netherlands

Re: NXP Semiconductors N.V.

Registration Statement on Form S-4

Filed March 21, 2022 File No. 333-263732

Dear Mr. Shelhamer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Laura A. Kaufmann Belkhayat