



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2023

William J. Betz  
Chief Financial Officer  
NXP Semiconductors N.V.  
60 High Tech Campus  
Eindhoven, Netherlands 5656 AG

**Re: NXP Semiconductors N.V.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-34841**

Dear William J. Betz:

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