

Mail Stop 6010

August 2, 2006

Mr. Pierre-Jean Sivignon
Executive Vice President and Chief Financial Officer
Koninklijke Philips Electronics N.V.
Breitner Center, Amstelplein 2,
1096 BC Amsterdam, The Netherlands

**RE: Koninklijke Philips Electronics N.V.
Form 20-F for the fiscal year ended December 31, 2005
File No. 001-05146-01**

Dear Mr. Sivignon:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant