

Mail Stop 6010

November 5, 2008

E.P. Coutinho  
General Secretary  
Koninklijke Philips Electronics N.V.  
Amstelplein 2  
1096 BC Amsterdam  
The Netherlands

**Re: Koninklijke Philips Electronics N.V.  
Form 20-F for Fiscal Year Ended December 31, 2007  
Filed February 19, 2008  
File 1-05146-01**

Dear Mr. Coutinho:

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

Sincerely,

Jay Mumford  
Senior Attorney

cc (via fax): John O'Connor