



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 4, 2009

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, 2008  
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,

Angela Crane  
Branch Chief