



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2015

Via E-mail

R.H. Wirahadiraksa  
Executive Vice President and Chief Financial Officer  
Koninklijke Philips N.V.  
Breitner Center  
Amstelplein 2  
1096 BC Amsterdam  
The Netherlands

**Re: Koninklijke Philips N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2013**  
**Filed February 25, 2014**  
**File No. 1-05146-01**  
**Response letter filed January 30, 2015**

Dear Mr. Wirahadiraksa:

We have reviewed your response letter and have the following comments.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

General

1. You state in your response to comment 1 in our letter dated December 15, 2014 that you have requested information from associates regarding sales to Syria, Sudan and Cuba, and that you will advise us of any relevant responses. Please note that we may have further comment upon receipt of this information.

R.H. Wirahadiraksa  
Koninklijke Philips N.V.  
February 11, 2015  
Page 2

Please contact Jennifer Hardy, Special Counsel, at (202) 551-3767 or me at (202) 551-3470 if you have any questions about the comments or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance