



DIVISION OF  
CORPORATION FINANCE

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

March 17, 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**

Dear Mr. Wirahadiraksa:

We refer you to our comment letters dated December 15, 2014 and February 11, 2015 regarding business contacts with Syria, Sudan and Cuba. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance