



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

DIVISION OF  
CORPORATION FINANCE

June 30, 2020

Abhijit Bhattacharya  
Chief Financial Officer  
KONINKLIJKE PHILIPS NV  
Philips Center  
Amstelplein 2  
Amsterdam 1096 BC  
Netherlands

**Re: KONINKLIJKE PHILIPS NV**  
**Form 20-F for the Year Ended December 31, 2019**  
**Filed February 25, 2020**  
**File No. 001-05146-01**

Dear Mr. Bhattacharya:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Delwin Witthoft