



DIVISION OF
CORPORATION FINANCE

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

June 27, 2022

Abhijit Bhattacharya
Executive Vice President and Chief Financial Officer
Koninklijke Philips NV
Philips Center
Amstelplein 2, 1096 BC
Amsterdam, The Netherlands

Re: Koninklijke Philips NV
Form 20-F for the Fiscal Year ended December 31, 2021
Filed February 22, 2022
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 Life Sciences