



DIVISION OF
CORPORATION FINANCE

Mail Stop 6010

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

August 21, 2007

Mr. Peter T. F. M. Wennink
Chief Financial Officer
ASML Holdings N.V.
De Run 6501
5504 DR Veldhoven
The Netherlands

**RE: ASML Holdings N.V.
Form 20-F for the fiscal year ended December 31, 2006
Filed January 26, 2007
File No. 000-25566**

Dear Mr. Wennink:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant