



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 26, 2009

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

**Re: ASML Holding N.V.**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**Filed January 26, 2009**  
**File No. 001-33463**

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,

Brian Cascio  
Accounting Branch Chief