



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2020

Roger J.M. Dassen  
Chief Financial Officer  
ASML Holding N.V.  
De Run 6501  
5504 DR Veldhoven  
The Netherlands

**Re: ASML Holding N.V.**  
**Form 20-F for Fiscal Year Ended December 31, 2019**  
**Filed February 12, 2020**  
**File No. 001-33463**

Dear Mr. Dassen:

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 Technology