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April 30, 2025

VIA ELECTRONIC SUBMISSION

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Attention: Tiffany Posil, Chief, Office of Mergers and Acquisitions

Laura McKenzie, Special Counsel, Office of Mergers and Acquisitions

Division of Corporation Finance

RE: NXP Semiconductors N.V.
Rule 14a-16(a) under the Exchange Act

Ladies and Gentlemen:

We are writing on behalf of NXP Semiconductors N.V., a public limited liability company (*naamloze vennootschap*) incorporated under the laws of the Netherlands (the “Company” or “NXP”), to respectfully request that the Staff of the Division of Corporation Finance (the “Staff”) of the U.S. Securities and Exchange Commission (the “Commission”) confirm that it will not object to the Company’s use of notice and access pursuant to Rule 14a-16(a) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), in the manner described in this letter, to furnish proxy materials in connection with meetings of shareholders with due observance of and in accordance with the timing constraints under applicable Dutch law.

We are admitted to practice only in the State of New York and the District of Columbia. To the extent this letter summarizes propositions of Dutch law, we have relied on advice from De Brauw Blackstone Westbroek, Dutch legal counsel to the Company (“De Brauw”). Please refer to the letter from De Brauw attached hereto.

I. Background

The Company

NXP is a global semiconductor company and a long-standing supplier in the industry, with over 70 years of innovation and operating history. NXP's product solutions are used in a wide range of end market applications, including automotive, industrial & Internet of Things (IoT), mobile and communication infrastructure. NXP is a public limited liability company (*naamloze vennootschap*) incorporated under the laws of the Netherlands, and its common shares are registered under Section 12(b) of the Exchange Act and listed on the Nasdaq Global Select Market under the symbol "NXPI." NXP has elected to comply with the reporting requirements under the Exchange Act applicable to U.S. domestic issuers, including the Commission's proxy rules. Accordingly, NXP is subject to certain requirements under Dutch law and the reporting requirements under the Exchange Act applicable to U.S. domestic issuers, including Regulation 14A.

Dutch Law

Under the Company's Articles of Association, shareholders as of the record date, determined by the Company's Board of Directors (the "Board"), are entitled to attend and vote at general meetings of shareholders. Notably, Dutch law requires the record date to be set at the 28th day prior to the date of the general meeting.¹ For example, in connection with the Company's 2024 Annual General Meeting of Shareholders held on May 29, 2024, the record date was set at May 1, 2024, in accordance with Dutch law.

Rule 14a-16 under the Exchange Act

Exchange Act Rule 14a-3 requires an issuer to furnish proxy materials to shareholders concurrently with, or prior to, the solicitation of their voting authority with respect to matters submitted for a vote at a meeting of shareholders. Under Exchange Act Rule 14a-16, an issuer may satisfy this requirement by furnishing a Notice of Internet Availability of Proxy Materials ("Notice") to shareholders at least 40 calendar days prior to the shareholder meeting date, in lieu of sending full printed sets. The Commission explained in the proposing release for Rule 14a-16 (the "Proposing Release") that notice and access is intended to "promote use of the Internet as a reliable and cost-efficient means of making proxy materials available to shareholders."²

II. Request Related to Rule 14a-16(a) under the Exchange Act

As noted above, an issuer using notice and access pursuant to Rule 14a-16(a) must furnish the Notice to shareholders at least 40 calendar days in advance of the shareholder meeting date. In the adopting release for Rule 14a-16 (the "Adopting Release"), the Commission explained the 40-day deadline is "to provide shareholders with sufficient time to

¹ Article 2:119 (2) of the Dutch Civil Code.

² See Release No. 34-52926 at page 5.

receive the Notice, request copies of the materials, if desired, and review the proxy materials prior to executing a proxy.”³

Because Dutch law requires the record date to be set at the 28th day prior to the date of the general meeting of shareholders, the list of shareholders as of the record date is not available to the Company until after the 40-day deadline. As a result, the Company currently is unable to use notice and access pursuant to Rule 14a-16(a). Instead, the Company’s historical practice is to file its definitive proxy statement and annual report with the Commission, and to also make such materials available on the Company’s website, at least 40 calendar days in advance of the date of the general meeting of shareholders. Then, the Company mails full printed sets of the proxy materials at a later date, once the list of shareholders as of the record date becomes available.

The inability to use notice and access places a substantial burden on the Company, as it must devote a significant amount of time and resources, and bear the added cost, expense and inefficiency, of sending full printed sets of proxy materials. The Company therefore respectfully requests that the Staff not object to the Company’s use of notice and access pursuant to Rule 14a-16(a) to furnish proxy materials to shareholders with due observance of and in accordance with the timing constraints under applicable Dutch law.

As a condition of the foregoing request, the Company undertakes to:

- (i) continue filing its definitive proxy statement and annual report with the Commission, and to also make such materials available on the Company’s website, at least 40 calendar days in advance of the date of the general meeting of shareholders; and
- (ii) at least 40 calendar days in advance of the date of the general meeting of shareholders, issue a press release announcing (a) the Company has filed its definitive proxy statement and annual report with the Commission, and that such materials are also available on the Company’s website, (b) the Company intends to use notice and access, and when the Company expects to distribute the Notice and (c) how shareholders can request paper copies of the proxy materials. The Company shall also file such press release with the Commission as additional soliciting material and make it available on the Company’s website.

The Company also undertakes to distribute the Notice as quickly as possible after the receipt of the shareholder list as of the record date and otherwise comply with the other requirements of Rule 14a-16. In this regard, we have connected with Broadridge Financial Services (“Broadridge”) to confirm that we can expect for the distribution of the Notices to be completed within five business days after the record date. This planned distribution schedule is being done by Broadridge on an expedited basis, for which the Company will incur additional costs.

The Company believes the planned distribution schedule will provide its shareholders timely access to the shareholder meeting proxy materials in a manner that facilitates their

³ See Release No. 34-55146 at page 15.

review of the materials and provides for their participation in the meeting. As noted above, the Company will continue to file the definitive proxy materials on the Commission's EDGAR system at least 40 days before the shareholder meeting date. Thereafter, the distribution of the Notices will be completed within 5 business days of the record date. It is our understanding that approximately 90% of the Company's shareholders that are expected to receive Notices are based in the United States. We also have been informed by Broadridge that shareholders who receive the Notice and subsequently request paper copies of the full proxy materials will have those materials sent to them within 72 hours following their request. Broadridge informed us it estimates the percentage of shareholders at companies using notice and access that request a full set of proxy materials following receipt of the Notice is, on average, below 0.5%. The vast majority of NXP's shareholders vote electronically, as opposed to returning a physical proxy card. In connection with last year's annual meeting, less than 1% of shareholders returned a physical proxy card.

The Company's use of notice and access in this manner would be consistent with the Commission's objective of enabling issuers to use the Internet as "a reliable and cost-efficient means of making proxy materials available to shareholders" while "provid[ing] shareholders with sufficient time to . . . request copies of the materials, if desired, and review the proxy materials prior to executing a proxy."⁴ Shareholders would have sufficient time to request printed copies of the materials, if desired, and to review the proxy materials prior to executing a proxy. In addition, the Company and its shareholders would benefit from the increased efficiency and significant reduction in proxy solicitation costs as a result of adopting notice and access—as the Commission acknowledged in the Adopting Release, the "costs of solicitations ultimately are borne by shareholders."⁵

III. Conclusion

On the basis of the foregoing, we respectfully request on behalf of the Company that the Staff confirm it will not object to the Company's use of notice and access pursuant to Rule 14a-16(a), in the manner described in this letter, to furnish proxy materials in connection with meetings of shareholders with due observance of and in accordance with the timing constraints under applicable Dutch law.

⁴ See Release No. 34-55146 at pages 9 and 15.

⁵ See Release No. 34-55146 at page 59.

Division of Corporation Finance
April 30, 2025
Page 5

We appreciate the Staff's consideration of these matters. If you have any questions or require any further information, please contact me at (202) 371-7180.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'B. Breheny', with a large, sweeping flourish extending to the right.

Brian V. Breheny

cc Jennifer Wuamett
Timothy Shelhamer
Vivian DePietro
NXP Semiconductors N.V.

DE BRAUW
BLACKSTONE
WESTBROEK

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Date 30 April 2025

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Re: NXP Semiconductors N.V.
Rule 14a-16(a) under the Exchange Act

Dear Ms Wuamett, Mr Shelhamer and Ms DePietro,

De Brauw Blackstone Westbroek is acting as Dutch legal counsel to NXP Semiconductors N.V., a public limited liability company (*naamloze vennootschap*) incorporated under the laws of the Netherlands.

In such capacity, I have reviewed the letter related to Rule 14a-16 under the Securities Exchange Act of 1934, as amended, prepared by Skadden, Arps, Slate, Meagher & Flom LLP ("**Skadden**") and dated as of April 30, 2025 (the "**Letter**"), and confirm that in my opinion the descriptions of Dutch law, regulations and practices contained therein are fair and accurate as per the date hereof.

The foregoing confirmation is limited to matters involving the laws of the Netherlands and is not intended to be read as extending by implication to any other matters not referred to herein. In particular, I have not considered any U.S. federal or state laws, rules, regulations, procedures or practices and I have not provided advice as to, or analysed, whether the request in the Letter is appropriate, justified or complete with respect to U.S. federal or state laws, rules, regulations, procedures and practices. The foregoing confirmation may be relied upon by the United States Securities and Exchange Commission for the purpose set out in the Letter and not by any other person or party or for any other purpose.

I hereby consent to the inclusion of a copy of this letter with the Letter submitted by Skadden on your behalf to the United States Securities and Exchange Commission.

Very truly yours,

A handwritten signature in dark blue ink, consisting of several loops and a long horizontal stroke extending to the right.

Kind regards,
De Brauw Blackstone Westbroek N.V.

Reinier Kleipool
Partner