



DIVISION OF
CORPORATION FINANCE

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

June 28, 2010

P-J. Sivignon
Executive Vice-President and
Chief Financial Officer
Koninklijke Philips Electronics N.V.
Breitner Center, Amstelplein 2,
1096 BC Amsterdam, The Netherlands

Re: Koninklijke Philips Electronics N.V.
Form 20-F for the fiscal year ended December 31, 2009
File No. 001-05146-01

Dear Mr. Sivignon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief