

SIMPSON THACHER & BARTLETT LLP

A LIMITED LIABILITY PARTNERSHIP

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August 2, 2010

VIA EDGAR AND FEDERAL EXPRESS

Ms. Mary Beth Breslin
Division of Corporation Finance
Securities and Exchange Commission
100 F Street NE, Mail Stop 3030
Washington, D.C. 20549
U.S.A.

RE: Acceleration Request for NXP Semiconductors N.V., Registration Statement on Form F-1 (File No. 333-166128)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we attach the request of our client, NXP Semiconductors N.V., that effectiveness of the above-referenced Registration Statement be accelerated to 3:00 p.m., Washington D.C. time, on August 5, 2010, or as soon as practicable thereafter.

The request of the underwriters regarding acceleration of effectiveness of the above-referenced Registration Statement is also attached.

Should you have any questions regarding the acceleration request for NXP Semiconductors N.V., please do not hesitate to contact me (+44-(0)20-7275-6558).

Very truly yours,

/s/ Nicholas J. Shaw

Nicholas J. Shaw

Enclosures

Cc: Gabriel Eckstein
Kevin Kuhar
Jay Webb

**NXP Semiconductors N.V.
High Tech Campus 60
5656 AG Eindhoven
The Netherlands**

August 2, 2010

VIA FACSIMILE AND EDGAR

Mary Beth Breslin
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E., Mail Stop 3030
Washington, D.C. 20549
U.S.A.

RE: NXP Semiconductors N.V., Registration Statement on Form F-1 (File No. 333-166128)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), the undersigned hereby requests that the effective date of the above-referenced Registration Statement on Form F-1 of NXP Semiconductors N.V. (the "Company") be accelerated so that the Registration Statement may become effective at 3:00 p.m. EST on August 5, 2010, or as soon as possible thereafter. In this regard, the Company is aware of its obligations under the Act.

The Company acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,
NXP Semiconductors N.V.

By: /s/ Jean Schreurs
Name: Jean Schreurs
Title: Senior Vice President and Senior Corporate Counsel

Credit Suisse Securities (USA) LLC
Eleven Madison Avenue
New York, New York 10010

Goldman, Sachs & Co.
200 West Street
New York, NY 10282

Morgan Stanley & Co. Incorporated
1585 Broadway
New York, New York 10036

August 2, 2010

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E., Mail Stop 3030
Washington, D.C. 20549
Attention: Mary Beth Breslin
Gabriel Eckstein

Re: **NXP Semiconductors N.V.**
Registration Statement on Form F-1
Registration File No. 333-165844

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933 (the “**Act**”), we, as representatives of the several Underwriters, hereby join in the request of NXP Semiconductors N.V. (the “**Company**”) for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 3:00 p.m. EST on August 5, 2010, or as soon thereafter as practicable.

Pursuant to Rule 460 of the Act, we wish to advise you that we have effected the following distribution of the Company’s preliminary prospectus dated July 22, 2010:

- (i) Dates of distribution: July 22, 2010 through the date hereof
- (ii) Number of prospective underwriters and dealers to whom the preliminary prospectus was furnished: 12
- (iii) Number of preliminary prospectuses so distributed: approximately 11,354
- (iv) Number of preliminary prospectuses furnished to institutional investors: approximately 1,540
- (v) Number of preliminary prospectuses distributed to others, including the Company, the Company’s counsel, independent accountants, and underwriters’ counsel: approximately 134

We, the undersigned, as representatives of the several Underwriters, have and will, and we have been informed by the participating underwriters that they have and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934.

[Signature page follows]

Very truly yours,

CREDIT SUISSE SECURITIES (USA) LLC
GOLDMAN, SACHS & CO.
MORGAN STANLEY & CO. INCORPORATED

Acting severally on behalf of themselves and the several
Underwriters

Credit Suisse Securities (USA) LLC

By: /s/ Jeremiah Hux

Name: Jeremiah Hux

Title: Director

Goldman, Sachs & Co.

By: /s/ Goldman, Sachs & Co.
(Goldman, Sachs & Co.)

Morgan Stanley & Co. Incorporated

By: /s/ Robert Brass

Name: Robert Brass

Title: Executive Director