



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2015

Via E-mail

Guido Dierick  
Executive Vice President, General Counsel and Secretary  
NXP Semiconductors N.V.  
High Tech Campus 60  
Eindhoven 5656 AG  
The Netherlands

**Re: NXP Semiconductors N.V.  
Form 20-F for fiscal year ended December 31, 2014  
Filed March 6, 2015  
File No. 001-34841**

Dear Mr. Dierick:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc: (via E-mail) Elizabeth Cooper