

NXP SEMICONDUCTORS N.V.  
60 High Tech Campus  
5656AG Eindhoven  
Netherlands

April 12, 2022

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Gregory Herbers

Re: NXP Semiconductors N.V.  
Registration Statement on Form S-4  
File No. 333-263732  
Filed March 21, 2022

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, NXP Semiconductors N.V. and the co-registrants named on the signature pages hereto (the "Registrants") hereby respectfully request acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. EST on Thursday, April 14, 2022, or as soon as thereafter practicable.

We request that we be notified of such effectiveness by a telephone call to Laura A. Kaufmann Belkhat, Esq. of Skadden, Arps, Slate, Meagher & Flom LLP, the Registrants' counsel, at (212) 735-2439, and that such effectiveness also be confirmed in writing.

Very truly yours,

NXP SEMICONDUCTORS N.V.  
NXP B.V.  
NXP FUNDING LLC  
NXP USA, INC.

By: /s/ Timothy Shelhamer

Name: Timothy Shelhamer

Title: Authorized Signatory

cc: Skadden, Arps, Slate, Meagher & Flom LLP