

Mail Stop 6010

February 26, 2007

Mr. Carlo Ferro
Executive Vice President and
Chief Financial Officer
STMicroelectronics N.V.
39, Chemin du Champ des Filles
1228 Plan-Les-Ouates
Geneva, Switzerland

**Re: STMicroelectronics N.V.
Form 20-F for the fiscal year ended December 31, 2005
File No. 001-13546**

Dear Mr. Ferro:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant