

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

Mail Stop 3030

December 18, 2008

Mr. Carlo Ferro Executive Vice President and Chief Financial Officer STMicroelctronics N.V. 39, Chemin du Champs des Filles Geneva, Switzerland

Re: STMicroelctronics N.V.

Form 20-F for the year ended December 31, 2007

File No. 1-13546

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,

Kevin L. Vaughn Accounting Branch Chief