Via Facsimile and U.S. Mail Mail Stop 6010

April 3, 2008

Mr. Joseph B.M. Streppel Chief Financial Officer AEGON N.V. Aegonplein 50 PO Box 85 2501 CB The Hague The Netherlands

Re: AEGON N.V.

Form 20-F for the Fiscal Year Ended December 31, 2006

Filed March 30, 2007 File No. 001-10882

Dear Mr. Streppel:

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

Sincerely,

Jim Atkinson Accounting Branch Chief