

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 18, 2007

Mr. Joseph B.M. Streppel  
Chief Financial Officer  
AEGON N.V.  
AEGONplein 50, P.O. Box 202  
2501 CE The Hague, The Netherlands

**Re: AEGON N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2005**  
**Filed March 30, 2006**  
**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 B. Rosenberg  
Senior Assistant Chief  
Accountant