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**AKIN GUMP
STRAUSS HAUER & FELD LLP**

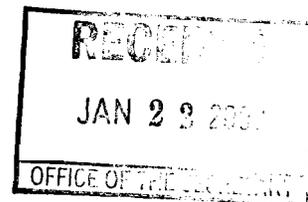
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January 15, 2008

VIA FIRST CLASS MAIL

Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549-1090



Re: File No. S7-29-07 (Comments Regarding Concept Release 33-8870)

Dear Ms. Morris:

We represent Walter van de Vijver, the former Chief Executive Officer of Exploration and Production of the Royal Dutch Shell Group and currently a founding partner of Delta Hydrocarbons BV, a private company. Mr. van de Vijver requested that we submit the following on his behalf in response to the Commission's public invitation soliciting comments regarding possible changes to the disclosure requirements relating to oil and gas reserves.

Based on his experience in the industry, Mr. van de Vijver agrees that some changes to the rules governing reserves reporting are needed because, as the Commission's Concept Release indicated, there have been extensive changes in the oil and gas industry throughout the past thirty year since the rules were first adopted. Mr. van de Vijver is not suggesting the need for a major overhaul of the SEC rules, but rather for specific fine tuning in the areas indicated below, because the majority of the rules are clear, the professional staff already are familiar and comfortable with the rules, and any major changes will lead to unnecessary confusion and poor audit trails relating to companies' reserves reporting.

The following are Mr. van de Vijver's specific comments for consideration:

1. SEC standards should be updated to reflect industry and technological advancements. To that end, what is now referred to throughout the industry as the Lowest Known Hydrocarbon rule should be updated to permit the inclusion of reserves data discerned from modern tools such as pressure data trends and modern seismic interpretations.
2. To the extent oil price is applicable in the reserves reporting rubric, the stated long-term conservative price outlook should be used rather than the oil price at year-end.

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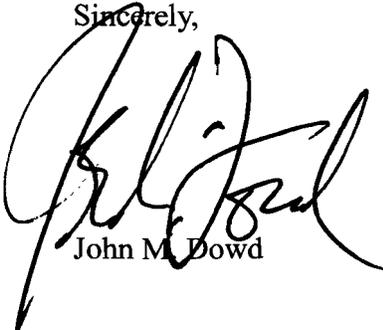
3. The term “reasonable certainty” is not well-defined at present. The definition should be clarified such that it will be universally understood that a firm commitment by a company to proceed is required, and that the commitment is not subject to any outstanding or pending approvals, such as (for example) by any key local government entities or environmental studies or clearances.

4. To achieve uniform reporting of reserves throughout the industry, the SEC should require the disclosure of probable and possible reserves (as per SPE and WPC definitions) in addition to those reserves that are reasonably certain.

5. There is an increasing practice among some companies to use independent experts or other third parties to provide for audited reserves. However, the reality is that such practice often lacks sufficient rigor and accountability and should, instead, be included in the process of the company’s audited financials. Too often, the external third parties accept company data or logic and various incorporated disclaimers on accountability in their sign-off.

Thank you for the opportunity to submit these public comments on behalf of Walter van de Vijver.

Sincerely,



John M. Dowd

cc: Walter van de Vijver