

Mail Stop 4561

May 19, 2008

Mr. Gordon M. Nixon  
President and Chief Executive Officer  
Royal Bank of Canada  
200 Bay Street  
Royal Bank Plaza  
Toronto, Ontario  
Canada M5J2J5

**Re: Royal Bank of Canada  
Form 40-F for Fiscal Year Ended October 31, 2007  
Filed November 30, 2007  
Form 6-K Filed February 21, 2008  
File No. 001-13928**

Dear Mr. Nixon:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief