



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

April 14, 2009

Janice Fukakusa  
Chief Financial Officer  
Royal Bank of Canada  
200 Bay Street  
Royal Bank Plaza  
Toronto, Ontario  
Canada M5J 2J5

**RE: Royal Bank of Canada**  
**Form 40-F for Fiscal Year Ended October 31, 2008**  
**Filed December 15, 2008**  
**File No. 001-13928**

Dear Ms. Fukakusa,

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