



DIVISION OF
CORPORATION FINANCE

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

March 3, 2011

P. van der Harst
Chief Financial Officer
RBS Holdings N.V.
Gustav Mahlerlaan 10
P.O. Box 12925 / HQ3091
1100 AX Amsterdam
The Netherlands

Re: RBS Holdings N.V.
Form 20-F for the fiscal year ended December 31, 2009
Filed March 26, 2010
File No. 001-14624

Dear Mr. van der Harst:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Eric Envall
Attorney- Advisor