



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