



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

DIVISION OF  
CORPORATION FINANCE

October 27, 2016

Via E-mail

Idzard van Eeghen  
Chairman of the Managing Board  
RBS Holdings N.V.  
Gustav Mahlerlaan 350  
1082 ME Amsterdam, The Netherlands

**Re: RBS Holdings N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2015**  
**Filed April 29, 2016**  
**File No. 1-14624**

Dear Mr. van Eeghen:

We refer you to our comment letter dated August 26, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Dietrich King  
Assistant Director  
Division of Corporation Finance