



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 15, 2007

Mr. Peter R. Voser  
Chief Financial Officer  
Royal Dutch Shell plc  
Carel van Bylandtlaan 30, 2596 HR  
The Hague  
The Netherlands

**Re: Royal Dutch Shell plc  
Form 20-F for the Fiscal Year Ended December 31, 2005  
Filed March 13, 2006  
Supplemental Response Letters Dated February 23, 2007 and  
November 2, 2006  
File No. 001-32575**

Dear Mr. Voser:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief