



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

September 22, 2015

Ben van Beurden  
Chief Executive 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, 2014  
Filed March 12, 2015  
Response Letter Dated September 1, 2015  
File No. 001-32575**

Dear Mr. van Beurden:

We have reviewed your filing and response letter and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Environment and Society, page 52

Exploration in Alaska, page 55

1. We note your response to our prior comment two. Please provide us with a brief explanation of the current status of your request to the BSEE, the related risks of further delays and the lack of certainty as to whether additional time may be granted on the leaseholds.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are

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in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Norman von Holtendorff, Senior Counsel, at (202) 551-3237 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Legal Branch Chief  
Office of Natural Resources