



Royal Dutch Shell plc
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March 30, 2020

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-4628

Via e-mail: rule-comments@sec.gov

Subject: File Number S7-24-19
Release No. 34-87783

Dear Ms. Countryman,

We appreciate the opportunity to respond to the Commission's proposed amendments to its rules implementing Section 13(q) under the Securities and Exchange Act of 1934, as amended (Exchange Act). Royal Dutch Shell plc (RDS) as a founding member of the Extractive Industries Transparency Initiative (EITI) fully supports the transparency goals of Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Dodd-Frank Act").

Beginning with fiscal year ended December 31, 2015, RDS has been subject to and provides a consolidated overview of the payments to governments made by RDS and its subsidiary undertakings as required under the United Kingdom's Report on Payments to Governments Regulations 2014 (as amended in December 2015). These UK Regulations enact domestic rules in line with Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings (the EU Accounting Directive (2013)) and apply to large UK incorporated companies like RDS that are involved in the exploration, prospection, discovery, development and extraction of minerals, oil, natural gas deposits or other materials. RDS' Payments to Government Reports, which detail payments in 34 countries where RDS subsidiaries have upstream operations, are available on our website at <https://www.shell.com/sustainability/transparency/payments-to-governments.html>

Alternative Reporting

We support the Commission's proposal to allow companies to comply with its proposed rules by providing a report that complies with a Commission approved foreign jurisdiction's transparency rules.

Accordingly, we request the Commission, as it did in 2016, to recognize the UK implementation of the EU Directive 2013/34/EU as satisfying the transparency objectives of Section 13(q) of the Exchange Act and therefore, an approved alternative reporting scheme. This would allow RDS to avoid burdens and costs of having to prepare a separate report meeting the requirements of the proposed disclosure rules while still providing information consistent with the disclosure objectives of Section 13(q) of the Exchange Act.

Royal Dutch Shell plc

March 30, 2020

Page 2

Treatment for Purposes of the Exchange Act and Securities Act

We also support the Commission's proposal to treat the disclosure provided on Form SD pursuant to proposed Rule 13a-1 as furnished to, but not filed with, the Commission.

I would like to thank the Commission for giving us an opportunity to provide our views with regards to the alternative reporting and the treatment for purposes of the Exchange Act and Securities Act components of this important rulemaking. If you have any questions, please contact Joe Babits at [REDACTED]

Sincerely,



Alan D. McLean

Executive Vice President Taxation and Controller