

Royal Dutch Shell plc
Carel van Bylandtlaan 30
2596 HR The Hague
The Netherlands

Jonathan G. Katz
Secretary
Securities and Exchange Commission
100 F Street, NE.
Washington, DC 20549-9303.

Ref: File Number 1-03788.

September 28, 2005

Dear Mr. Katz:

As Company Secretary of Royal Dutch Petroleum Company ("Royal Dutch") and Royal Dutch Shell plc ("Royal Dutch Shell"), on behalf of Royal Dutch and Royal Dutch Shell, I strongly urge the Commission to grant approval of Royal Dutch's Application For Withdrawal From Listing (the "Application") from the New York Stock Exchange ("NYSE") submitted to the Securities and Exchange Commission (the "SEC") on August 11, 2005.

Royal Dutch Shell became the parent company of Royal Dutch on July 20, 2005 through an exchange offer (the "Exchange Offer"). This Exchange Offer commenced on May 19, 2005 and the final subsequent offer acceptance period ended on August 9, 2005. The Exchange Offer was highly successful and Royal Dutch Shell now holds approximately 98.5% of the outstanding ordinary shares of Royal Dutch. As disclosed in the Form F-4 filed in connection with the Exchange Offer (File No. 333-125037, the "Form F-4"), Royal Dutch Shell initiated the Exchange Offer for, among other reasons, increased clarity and simplicity of governance, increased accountability and increased managerial efficiency.

The Form F-4 also disclosed Royal Dutch Shell's intention to delist the Royal Dutch ordinary shares following the completion of the Exchange Offer. Royal Dutch Shell again stated its intention to have the Royal Dutch ordinary shares delisted in its Amendment 1 to its Schedule 13D filed August 9, 2005. Finally, in Amendment 2 to the Schedule 13D filed August 16, 2005, Royal Dutch Shell announced that the delisting application had been filed. As you can see, shareholders of Royal Dutch have been given considerable time and adequate notice of the potential delisting.

Recently, on September 20, 2005, Royal Dutch Shell announced that it intends to implement an internal restructuring. This internal restructuring would include a merger (the "Merger") between Royal Dutch and its subsidiary, Shell Petroleum N.V.

("SPNV") which would result in a more appropriate structure for the companies beneath Royal Dutch Shell from governance, management and fiscal perspective. As part of the Merger, the remaining shareholders in Royal Dutch would receive cash or, at the option of UK resident shareholders who so elect, loan notes exchangeable into Royal Dutch Shell A ordinary shares. Implementation of the Merger will require a two-thirds majority vote at a Royal Dutch Extraordinary General Meeting ("EGM") where 75% of the issued ordinary share capital is represented. As Royal Dutch Shell owns 98.5% of the outstanding Royal Dutch ordinary shares, it will be able to approve the restructuring without the vote of any other shareholders of Royal Dutch. As disclosed in Royal Dutch Shell's Amendment 3 to its Schedule 13D dated September 20, 2005, if the merger is not completed as proposed, Royal Dutch Shell intends to commence Dutch statutory squeeze out proceedings in order to acquire the ordinary shares held by the minority shareholders of Royal Dutch.

The final terms of the restructuring, including the price to be paid in exchange for each Royal Dutch ordinary share held by minority shareholders, will be determined and announced in the fourth quarter of 2005. Following approval at an EGM, the restructuring is expected to be completed by year-end, at which time the minority in Royal Dutch would no longer hold shares. It should be noted that following the delisting from both Euronext Amsterdam (which will occur at the end of September) and the NYSE, Dutch law will require that transfers of the registered ownership of ordinary shares in registered form may only be made through a Dutch notarial deed. We believe that the impacts to shareholders of these transfer requirements will be mitigated by the fact that the Merger described above is proposed to be completed by year-end.

The Board of Royal Dutch intends to comply fully with its legal obligations to its minority shareholders. As recently disclosed in its Form 6-K, filed on September 20, 2005, the board of Royal Dutch has retained ABN AMRO Bank N.V., as its independent financial advisor, to advise as to the fairness, from a financial perspective, of the compensation to be provided to the minority shareholders of Royal Dutch. Additionally, even after the proposed delisting, Royal Dutch minority shareholders will continue to benefit from protections of Securities and Exchange Act of 1934 (the "Act") as Royal Dutch will continue to be subject to reporting requirements under the Act.

Yours sincerely,


copy to:

David Lawrence
EVP Investor Relations
Royal Dutch Shell plc

Gerard Paulides
Head of Investor Relations, UK and Ireland
Royal Dutch Shell plc