



Mr. Skinner
US Securities and Exchange Commission
100 F. Street, NE
Washington, DC 20549

Shell Oil Company
Legal
60 Mariner Beach Lane
Indian River Shores, Florida 32963
United States of America
Tel +1 713 241-3564
Email joseph.babits@shell.com
Internet <http://www.shell.com>

October 2, 2018

Re: Comment Letter to Royal Dutch Shell plc date September 20, 2016

Dear Mr. Skinner,

Royal Dutch Shell plc expects to respond to your comment letter dated September 20, 2018 by October 20, 2018.

Sincerely,

/s/ Joseph Babits

Joseph Babits
Associate Counsel
Shell Oil Company

Established at The Hague: Carel van Bylandtlaan 30,
Commercial Register, The Hague 27155369,
VAT number: NL004790996B58