



Mr. H. Roger Schwall
Assistant Director
Division of Corporation Finance
Mail Stop 7010
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

Royal Dutch Shell plc
Carel van Bylandtlaan 30
2596 HR The Hague
The Netherlands
Tel +31 70 377 3120
Email Roy.Waight@shell.com
Internet <http://www.shell.com>

Rule 83

FOIA Confidential Treatment Requested

June 9, 2009

RE: Royal Dutch Shell plc
Form 20-F for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
Response Letter Submitted April 3, 2009
File No. 1-32575
SEC letter May 6, 2009

Dear Mr. Schwall,

As Controller of Royal Dutch Shell plc ("Royal Dutch Shell"), and on behalf of Royal Dutch Shell and its subsidiaries, I am responding to your letter of May 6, 2009 to Peter Voser regarding the Royal Dutch Shell 2007 Form 20-F for the Fiscal Year Ended December 31, 2007. Please note, as of May 1, 2007 Simon Henry is now Royal Dutch Shell's Chief Financial Officer. Capitalized terms used but not defined herein have the same meaning given to such terms as in the Royal Dutch Shell Form 20-F for the Fiscal Year Ended December 31, 2007, filed March 17, 2008 (Commission File Number 1-32575). Please see below our numbered responses to your comments.

Form 20F for the Fiscal Year Ended December 31, 2007

General

1. *With respect to the previously paid costs Shell is now recovering, mentioned in the fourth paragraph on page 2 of your April 3 letter, please advise us of the amount yet to be recovered.*

Rule 83 Confidential Treatment Requested

Registered in England and Wales number 4366849
Registered office: Shell Centre London SE1 7NA
Registered with the Dutch Trade Register under number 34179503

Mr. H. Roger Schwall
Securities and Exchange Commission
June 9, 2009
Rule 83
FOIA Confidential Treatment Requested

2. *In future reports, when you generate significant funds for, or make significant purchases from, countries that have been classified by the U.S. Department of State as state sponsors of terrorism, please disclose that fact, noting the types of transactions and the dollar amounts.*

Rule 83 Confidential Treatment Requested

3. *Finally, please explain to us how your activities generate funds for the government of Syria.*

Rule 83 Confidential Treatment Requested

If you have any questions, please contact either Joe Babits at +31 70 377 4215 or me at +31 70 377 3120.

Sincerely,

/s/ Roy Waight

Roy Waight
Executive Vice President Controller

cc. *Cecilia D. Blye, Chief, Office of Global Security Risk
US Securities and Exchange Commission*

*Douglas Brown
US Securities and Exchange Commission*

*Timothy Levenberg, Special Counsel
US Securities and Exchange Commission*

*Laura Nicholson
US Securities and Exchange Commission*

*Brad Skinner
US Securities and Exchange Commission*