



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

July 21, 2010

Mr. Simon Henry
Chief Financial 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, 2009
Filed March 16, 2010
File No. 001-32575**

Dear Mr. Henry:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief