

**Royal Dutch Shell plc**

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Mr. Brad Skinner  
Senior Assistant Chief Accountant  
Office of Natural Resources  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-4628  
United States of America

October 25, 2018

**RE: Royal Dutch Shell plc**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed March 15, 2018**  
**File No. 001-32575**  
**SEC letter September 20, 2018**

Dear Mr. Skinner,

As discussed with Mr. Babits on October 22, 2018, please see additional reconciliations associated with the reduction of our proved undeveloped reserves in 2017 of 1158 million barrel of oil equivalent (mboe) and the maturation of our proved undeveloped reserves of 1566 mboe in 2017.

In Million Barrels of Oil equivalent

Proved Undeveloped Reserves (PUDs) Opening Balance January 1, 2017	3334.1
Maturation of PUDs included in the opening balance to proved developed reserves	(1020.6)
Divestment of PUDs contained in the opening balance	(412.7)
Revisions of PUDs in the opening balance	(78.5)
Extension and Discoveries PUDs	252.8
Improved Recovery PUDs	101.1
Ending Balance	<u>2176.2</u>

Maturation of PUDs in 2017 in Million Barrels of Oil equivalent

PUDs associated with Gorgon, Kashagan, Lula	392
PUDs associated with Muskeg River Mine	209
PUDs associated with all other Fields	419
<b>Subtotal -Maturation of PUDs included in Opening Balance January 1, 2017</b>	<b>1020</b>
Contingent Resources matured to Proved Developed	<u>546</u>
Total	<u>1566</u>

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

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In future filing of our Form 20-F, we undertake to discuss all material movements in our PUDs, including the total amount matured during the year. Also, to the extent material to an understanding of our maturation results, we will undertake to disclose additional information, including, when applicable, movements from contingent resources to proved developed reserves.

If you have any questions, please contact me at +31 70 377 3120 or Joseph Babits at +1 864 905 6276.

Sincerely,

/s/ Martin J. ten Brink

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Martin J. ten Brink  
Executive Vice President Controller

Cc: Mark Wojciechowski  
Division of Corporation Finance  
Securities and Exchange Commission