

July 28, 2005

Mr. Peter Voser
Chief Financial Officer
Royal Dutch Shell PLC
Carel van Bylandtlaan 30
2596 HR The Hague
The Netherlands

Re: Royal Dutch Shell PLC
Registration Statement on Form F-3
Filed July 20, 2005
File No. 333-126726

Annual Report on Form 20-F for the year ended December 31,
2004
Filed March 30, 2005
File Nos. 1-3788, 1-4039

Dear Mr. Voser:

We have limited our review of the above filings to only the areas upon which we have issued comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Registration Statement on Form F-3

Annual Report on Form 20-F for the year ended December 31, 2004

General

1. A July 22, 2005, Dow Jones Newswire article, and a July 22, 2005, article appearing in the Washington Post state that you operate the Shell Company of the Sudan, Ltd., and characterize that company as "a downstream business in Sudan." If this information is correct, please advise us of the nature of your relationship to the referenced company, and describe for us its business and operations. Additionally, please revise the disclosure under the heading "We may be subject to the imposition of U.S. government sanctions as a result of the Group's activities in certain countries" to identify Sudan as a country subject to U.S. economic sanctions and identified by the

U.S. government as a state sponsor of terrorism, and to include appropriate discussion of your operations there. Please revise both filings identified above in accordance with this comment.

Closing Comments

As appropriate, please amend the above filings in response to these comments. You may wish to provide us with a marked copy of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

* should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

* the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

* the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow

adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Jason Wynn at (202) 551-3756 or me at (202) 551-3740 with any questions. Direct all correspondence to the following
ZIP code: 20549-7010.

Sincerely,

H. Roger Schwall
Assistant Director

cc: J. Wynn

via facsimile
William P. Rogers, Jr., Esq.
Gregory M. Shaw, Esq.
Cravath, Swaine & Moore LLP
(212) 474-3700

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010