



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 15, 2007

Mr. Peter R. Voser
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, 2005
Filed March 13, 2006
Supplemental Response Letters Dated February 23, 2007 and
November 2, 2006
File No. 001-32575**

Dear Mr. Voser:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief