



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

DIVISION OF
CORPORATION FINANCE

December 29, 2009

Ambassador Mark D. Wallace
President and Chief Executive Officer
United Against Nuclear Iran
P.O. Box 1028
New York, NY 10185-1028

Dear Ambassador Wallace:

Thank you for your December 17, 2009 correspondence to Chairman Schapiro that included a copy of your letter and attachments of the same date to Peter Voser, Chief Executive Officer of Royal Dutch Shell plc. In your letter to Mr. Voser you express your concerns about several issues relating to Royal Dutch Shell's disclosure about its operations in Iran in documents filed with the SEC.

The Division of Corporation Finance is responsible for monitoring company filings for compliance with the disclosure requirements of the federal securities laws. In particular, our Office of Global Security Risk works closely with the Division's review staff to monitor whether the documents public companies file with the SEC include disclosure of material information regarding global security risk-related issues, including material information about contacts with Iran and the other countries that have been identified by the U.S. State Department as state sponsors of terrorism. The Division staff considers information from many sources, including information provided to the SEC by members of the public. We will consider the information in your letter to Mr. Voser in connection with our monitoring of Royal Dutch Shell filings.

I appreciate the opportunity to respond to your correspondence and your interest in providing us with a copy of your letter to Mr. Voser.

Sincerely,



James M. Daly
Associate Director