



<b>B #:</b>	<b>0759-13</b>
<b>Date:</b>	<b>May 09, 2013</b>
<b>To:</b>	<b>All Participants</b>
<b>Category:</b>	<b>Dividends</b>
<b>From:</b>	<b>Supervisor, Stock Dividend Department</b>
<b>Attention:</b>	<b>Dividend Managers, Cashiers, and Reorganization Managers</b>
<b>Subject:</b>	<b>Optional Dividend: Royal Dutch Shell PLC Class ‘B’, Sponsored ADR CUSIP: 780259107, Class B Holders will be eligible to receive Royal Dutch Shell PLC Class ‘A’ ADS, CUSIP: 780259206 R/D: 05/17/2013; P/D: 06/27/2013 DTC EDS Cut-Off: 05/24/2013 8:00 P.M. EST Rate: Gross Dividend Rate of \$0.90</b>

Note: It is imperative that participants read this notice carefully.

Royal Dutch Shell has announced an interim optional scrip or cash dividend with respect to the **first quarter of fiscal year 2013**.

The available dividend election is explained in the following documents, which are available on the Shell website at [www.shell.com/dividend](http://www.shell.com/dividend) or DTC Lens system “Lens number **LG20101102-097**

- Scrip Dividend Program – Q&A Booklet for ADS Holders

The reference prices used to determine the amount of new ADSs that will be issued in respect of ADSs that elect to receive new ADSs will be available on the above Shell website at a time **TBD**.

**Option #1** (All Cash) You may elect to receive a gross Cash dividend of \$0.90 rate per ADS **NOT** subject to withholding Tax (**DEFAULT OPTION**)

**Option #2-** (ADSs with fractions in cash (CIL)) to elect ADSs representing **Royal Dutch Shell PLC Class “A” ADSs** (“Alternative Reference ADS Price”). Cash in Lieu may be subject to 15% withholding tax.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).

**B#: 0759-13**

**PARTICIPANTS SHOULD SUBMIT ELECTION INSTRUCTIONS OVER THE PARTICIPANT TERMINAL SYSTEM (PTS) THROUGH THE ELECTIVE DIVIDEND SYSTEM (EDS) FUNCTION.**

**Participants not responding to the above option by 05/24/2013 8:00 p.m., New York City time will receive the default distribution in accordance with Option # 1 (DEFAULT-All Cash).**

**To confirm your Record Date positions, DTC participants should access the Dividend and Allocation History (DPAL) Menu Option, via the PTS Dividend Announcement Inquiry Function (DIVA).**

**If you have questions regarding this Important Notice or the processing of election instructions through EDS, participants should contact DTC's Customer Service Help Center at 888-382-2721.**

***Important Legal Information:*** *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that maybe imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*