



2520121210465

USA/PUBLIC

2012 APR 18 PM 2:23

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue NW.
Washington, D.C. 20210

US HR Operations
Shell Oil Company
P O Box 2463
Houston
TX 77252-2463
United States of America
Tel +001 713 241 5098
Fax +001 713 241 0243
Internet <http://www.shell.com>

April 12, 2012

Re: Shell Oil Company Plan of Deferred Compensation

Dear Sir or Madam:

This document constitutes the statement required by CFR 2520.104-23, to be filed with the Secretary of Labor in respect to a nonqualified deferred compensation plan maintained by Shell Oil Company. This statement is an update of the statement last filed on or about March 11, 2003, by Shell Oil Company and the statement last filed on or about August 20, 2002, by Pennzoil-Quaker State Company, an affiliate of Shell Oil Company. Effective December 20, 2011, Shell Oil Company established one new nonqualified deferred compensation plan as follows:

Primary Sponsor: Shell Oil Company
Address: One Shell Plaza
P.O. Box 2463
Houston, TX 77252-2463
Primary Sponsor's EIN: 13-1299890
Number of Employees
Participating in Plan: 1

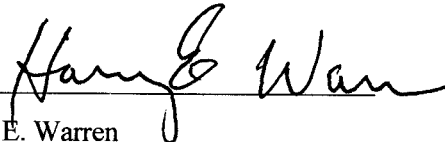
Shell Oil Company maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, the benefits of which are paid as needed solely from the general assets of the employer. This statement shall be limited to satisfying the requirements of CFR 2520.104-23, and shall not be used for any other purpose whatsoever, including limiting the employer from

construing any arrangement included in the statement as creating contractual rights or obligations rather than a plan.

If you should have any questions or comments about this filing, or if you wish to request a copy of the plan document, please contact Harvey E. Warren at the address indicated above.

Very truly yours,

SHELL OIL COMPANY

By: 
Harvey E. Warren

Attachments

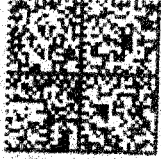
cc: E. V. Phillips
D. P. Winston
D. A. Martin



7008 3230 0002 3187 3580



0.2 1M \$ 06.40⁰⁰
0004293243 APR 13 2012
MAILED FROM ZIP CODE 77073



Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

7252-2463