

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

**IN RE ROYAL DUTCH/SHELL
TRANSPORT SECURITIES
LITIGATION**

)
) **Civ. No. 04-374 (JAP)**
) **(Consolidated Cases)**
) **Judge Joel A. Pisano**
)

~~Case 3:04-cv-00374-JAP-JJH~~ Document 341-6 Filed 10/10/2007 Pa

DECLARATION OF REMCO D. AALBERS

I, REMCO D. AALBERS, declare and affirm as follows:

1. I am employed by Nederlandsche Aardolie Maatschappij, an operating unit of the Royal Dutch/Shell Group of Companies (“Shell” or “the Group”) located in Assen, the Netherlands. From January 1998 through March 2001, I served as Shell’s Group Hydrocarbon Resources Coordinator, also known as the Group Reserves Coordinator (“GRC”).

2. I hold a master’s degree in Physics from the University of Leiden in the Netherlands. I am a member of the Society of Petroleum Engineers.

3. I understand that an issue in this case involves the nature and extent of any United States conduct from April 8, 1999 to March 18, 2004 relating to the estimation or reporting of proved reserves that Shell later restated. I am making this declaration in connection with Shell's submissions on this issue. I previously was deposed in this matter on November 6, 2006. I understand that the Court and the parties have access to the transcript of that proceeding.

4. Unless otherwise stated, I make this declaration on personal knowledge and am competent to testify as to the matters set forth herein.

5. In my capacity as GRC, I was based at the headquarters of the Group's Exploration and Production ("E&P") business, which during my tenure was located in The Hague, the Netherlands, and subsequently moved to Rijswijk, the Netherlands.

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6. As GRC, I performed three functions pertaining to the Group's internal compiling and external reporting of its oil and gas resources.

- a. First, I edited and distributed the annual Petroleum Resource Volume Guidelines, a group of documents that instructed individual Group operating units on the proper way to estimate and categorize their oil and gas resources and to report those estimates every January to E&P headquarters in the Netherlands. The Petroleum Resource Volume Guidelines were designed, among other purposes, to capture the requirements established by the SEC in Rule 4-10(a) of Regulation S-X for the estimation of oil and gas resources that are designated as "proved reserves" and "proved developed reserves." Pursuant to Statement of Financial Accounting Standards 69, companies, such as the Group, with significant oil- and gas-producing operations are required to include estimates of their proved and proved

developed reserves in the supplementary information to their annual financial statements.

- b. Second, I compiled the January reports of oil and gas resources, known as Annual Reviews of Petroleum Resources (“ARPR”), that each operating unit submitted and provided or presented the aggregate estimates of the ARPR to the Group and gas resources to several parties, including: (i) the Executive Committee (“ExCom”) of the E&P business, which sat at E&P headquarters and needed to approve the aggregate estimates of oil and gas resources; (ii) the Group Reserves Auditor, who also sat in the Netherlands, for verification that the estimates complied with the Petroleum Resource Volume Guidelines, and therefore with external legal requirements such as Rule 4-10(a); and (iii) the Group’s external auditors, KPMG and PricewaterhouseCoopers, which were located in the Netherlands and the United Kingdom. After review by these parties, the estimates of the Group’s proved and proved developed reserves were included in the Group’s Annual Report on Form 20-F, which was issued from Europe.
- c. Third, I served as a resource throughout the year, both to the Group’s operating units as they estimated their oil and gas

resources and to E&P personnel as they made business-planning decisions based on the Group's estimated oil and gas resources.

7. During my tenure as GRC, each operating unit undertook the task of estimating its own oil and gas resources and reporting those estimates to E&P headquarters. Some operating units sometimes used service providers, such as Shell Deepwater Services ("SDS"), to obtain E&P support. Nonetheless, the operating unit's understanding of the volumes of subsurface hydrocarbons and the technical methods most appropriate for extracting them. But only the operating unit itself could and did make the final and critical determination concerning whether it was appropriate, pursuant to the legal and contractual regime under which the operating unit functioned, for it to report those hydrocarbons to E&P as proved reserves.

8. In addition, only the operating units themselves had the responsibility and authority to submit, and did submit, the ARPRs containing the estimates of their oil and gas resources to E&P headquarters. With the exception noted below, as GRC I only communicated with the operating units or the regional business directorates located in the Hague responsible for oversight of the operating units concerning the operating units' ARPR submissions.

9. Even after the operating units submitted their individual ARPRs to E&P and I aggregated the estimates contained therein into estimates of E&P's global oil and gas resources, the estimates were not final until they had been approved by ExCom and by the Group Reserves Auditor and reviewed by KPMG

and PricewaterhouseCoopers. Only then were the estimates of proved and proved developed reserves included in the Group's Annual Report on Form 20-F.

Interactions with United States-Based Technical Service Providers

10. During my tenure as GRC, I interacted with personnel from SDS on one occasion concerning an operating unit's estimation and reporting of its proved reserves. In December 2000, the Group Reserves Auditor and I visited SDS's offices in Houston, Texas, to discuss the technical work that SDS was performing for Shell Development Angola ("SDAN"). During that visit, SDS and SDAN personnel presented the results of SDS's technical work to support a reporting of proved reserves for certain oil fields located in the Block 18 concession. The Group Reserves Auditor and I determined that it would not be appropriate to report the volume of proved reserves initially proposed by SDAN, but that a more limited booking of proved reserves might be possible with further technical work.

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11. After further technical work, SDAN chose at the end of 2000 to report proved reserves for two Block 18 oil fields in its ARPR. I reviewed SDAN's ARPR submission and included the proposed proved reserves in my aggregate total presented to ExCom. The proved reserves were approved by ExCom. The proved reserves were also approved by the Group Reserves Auditor and reviewed by KPMG and PwC before being included in the Group's external disclosure of its proved reserves in its Annual Report on Form 20-F.

12. Other than in preparation for and during the meeting in Houston in December 2000, my primary communications concerning the estimation and

reporting of proved reserves for SDAN were with SDAN and the regional business directorate. SDAN itself determined and submitted its proved reserves entitlement and I communicated with SDAN personnel concerning that submission.

13. At no other time during my tenure as GRC did I interact with SDS in the context of an operating unit's estimate of its proved reserves.

14. During my Case 3:04-cv-01374-JAP Document 34-6 Filed 10/10/2007 Page 6 based E&P technical service provider other than SDS, as described in paragraph 10 above, in the context of an operating unit's estimate of its proved reserves.

15. I believe that Shell Nigeria Exploration & Production Company ("SNEPCO"), an E&P operating unit in Nigeria, received technical support from a United States-based service provider, but I am unsure whether that service provider was SDS or the Houston office of Shell Exploration and Production Technology, Applications and Research ("SEPTAR"). I am otherwise not aware of any operating unit other than Shell Exploration and Production Company ("SEPCO"), the United States-based operating unit, that consulted the Houston office of SEPTAR for technical assistance.

16. Other than the interaction with SDS described in paragraph 10 above, I never interacted with any United States-based employees of Shell in connection with the estimation of proved reserves except for my interactions with employees of SEPCO and its subsidiaries, such as a company known as Pecten. Among the SEPCO employees with whom I interacted were Jeri Eagan and Rod Sidle, a reservoir engineer.

17. On occasion during my tenure as GRC, Sidle would convey information that he had learned in the United States concerning the SEC staff's interpretation of Rule 4-10(a) or the practices of the Group's competitors, and he occasionally had questions concerning the proper way to estimate and report the oil and gas resources of fields located in the United States.

18. During my Case 3:04-cv-00374-AP-JH Document 341-6 Filed 10/10/2007 Page 10 of 100 tenure as GRC, however, Document 341-6 in the Netherlands undertook the editing and issuing of the Petroleum Resource Volume Guidelines, the aggregating and evaluating of the ARPRs of the various operating units, the compiling of the Group's estimates of its total oil and gas resources and its externally reported proved reserves, and the preparation of those estimates for external disclosure. The work of any personnel outside the Netherlands was only preparatory to those tasks that took place in the Netherlands.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.



REMCO D. AALBERS

Executed:

12 June, 2007