



April 23, 2014

Pierre Gratton  
President & CEO  
The Mining Association of Canada  
1105-350 Sparks Street  
Ottawa, ON K1R 7S8

Re: MAC Towards Sustainable Mining External Verification

Dear Mr. Gratton:

Syncrude Canada Ltd. has a process in place to verify the information provided to the Mining Association of Canada ("MAC") with respect to our participation in the Towards Sustainable Mining ("TSM") Performance Indicators.

Syncrude's TSM Verification Process included an internal self assessment of our reporting results for the calendar year 2013 as measured against the requirements of MAC's *Towards Sustainable Mining Performance Indicators*. This assessment was externally verified by Robert Duda of Managed Process Consulting Inc.

The external verification confirms that the reported results for the period ending December 31, 2013, fairly state Syncrude's performance.

Please feel free to contact Kara Flynn, Vice-President, Government & Public Affairs, if you have any further questions in this regard.

Yours truly,

A handwritten signature in cursive script that reads "Scott Sullivan".

Scott Sullivan  
President and Chief Executive Officer