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March 24, 2016

Mr. Pierre Gratton
President and Chief Executive Officer
The Mining Association of Canada
275 Slater Street
Suite 1100
Ottawa, ON, K1P 5H9

Re: MAC Towards Sustainable Mining External Verification - 2015

Dear Mr. Gratton,

This letter is to attest that Shell Canada Energy, Shell Albian Sands has a process in place to verify the information provided to the Mining Association of Canada (MAC) with respect to the Company's Towards Sustainable Mining (TSM) Performance Indicators.

The TSM Verification Process included an independent review performed by BSI. The verifier assessed the company's reported TSM performance indicator results as measured against the requirements of MAC's TSM Performance Indicators.

The review confirms that the TSM results for the period ending December 31, 2015 fairly state the company's performance, with the exception of:

- Energy Use and Greenhouse Gas Emissions Management Systems (Indicator 1) – the site self-assessed at AA which BSI evaluated at AAA – The Indicator requires at least two of the four criteria to be met; the Self Verification incorrectly ranked AA due to one of the four criteria not being met.
- Energy and Greenhouse Gas Emissions Performance Targets (Indicator 3) – the site self-assessed at A which BSI evaluated at B - Performance targets for Energy and GHG emissions were set based only on monitoring historical energy used by business units and targeted production levels; insufficient analysis required by the protocol was performed.

We agree with these changes and have modified our evaluation of these indicators accordingly.

Please feel free to contact Mark Verburg at (780) 762-7396 or by email at Mark.Verburg@shell.com if you have any questions about our 2015 results.

Sincerely,



Zoe Yujnovich
EVP Heavy Oil
Shell Canada Limited