

April 28, 2017

Pierre Gratton President & CEO The Mining Association of Canada 275 Slater Street, Suite 1100 Ottawa, ON K1P 5H9

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 2016 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, 2016, accurately 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,

Mark Ward

President and Chief Executive Officer