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April 14, 2010

Mr. Gordon Peeling, President and CEO Mining Association of Canada 1105-350 Sparks Street Ottawa, ON K1R 7S8

ATTENTION: MR. PEELING

RE: Letter of Assurance

Shell Canada Energy (Shell), Muskeg River Mine 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 SGS Canada Inc. The verifier assessed the company's reported TSM performance indicator results as measured against the requirements of MAC's Towards Sustainable Mining Performance Indicators.

The review confirms that the reported results for the period ending December 31, 2009 fairly state the company's performance, with the exception of:

- Crisis Management protocols downgraded from yes to no, as one of the three elements related to review and update demonstrated documentation issues.
- External Outreach, communities of interest (COI) Identification was downgraded from 5 to 4, as the formal process in place for identifying COI could be more descriptive in terms of the interactive process.
- Tailings management system, assigned accountability and responsibility for tailings management —
 was increased from 2 to 3 as several management documents describe the roles and responsibilities of
 various positions related to tailings, which meets a level 3 criteria.
- Tailings management system, annual tailings management review was increased from 2 to 3 as a formal management review was performed, which meets a level 3 criteria.

We agree with these changes and have modified our evaluation accordingly. Please feel free to contact Scott Wytrychowski at (780) 793-5250 or by email at scott.wytrychowski@shell.com if you have any questions about our 2009 results.

If you require further information related to the above please feel free to contact Scott Wytrychowski at

Yours truly,

SHELL CANADA ENERGY

JOHN RHIND, GENERAL MANAGER

SHELL ALBIAN SANDS, MUSKEG RIVER MINE