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**OIL SANDS**

Suncor Energy Inc.  
Oil Sands  
P.O. Box 4001  
Fort McMurray, Alberta T9H 3E3  
Website: [www.suncor.com](http://www.suncor.com)

May 24, 2007

**The Mining Association of Canada**  
350 Sparks Street, Suite 1105  
Ottawa, Ontario K1R 7S8

Attn: Pierre Gratton

**Re: Towards Sustainable Mining ("TSM") Performance Indicators**

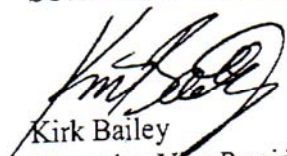
Dear Mr. Gratton:

Suncor Energy Inc., Oil 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 Deloitte & Touche LLP. 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, 2006 fairly state the company's performance.

Sincerely,  
**SUNCOR ENERGY INC.**



Kirk Bailey  
Executive Vice President