



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

June 23, 2008

Mr. Paul A. Smith
Senior Vice President, Finance and Administration, and Treasurer
Imperial Oil Limited
237 Fourth Avenue, S.W.
Calgary, AB Canada T2P 3M9

Re: Imperial Oil Limited
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 28, 2008
File No. 0-12014
Response Letter Dated June 20, 2008

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director