



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2010

Mr. Paul J. Masschelin  
Senior Vice-President, Finance and Administration  
Imperial Oil Limited  
237 Fourth Avenue SW  
Calgary, Alberta  
Canada T2P 3M9

**Re: Imperial Oil Ltd**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**Response Letter Dated May 21, 2010**  
**Response Letter Dated August 25, 2010**  
**Response Letter Dated November 15, 2010**  
**File No. 000-12014**

Dear Mr. Masschelin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director