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February 12, 2008

Ms. Nancy M. Morris  
Secretary  
Securities and Exchange Commission  
100F Street, NE  
Washington, DC 20549-1090

**FILE NUMBER: S7-XX-07**

Dear Nancy:

We understand that the Securities and Exchange Commission ("SEC") is considering the potential inclusion, in some manner, of bitumen resource volumes in the year end reserve disclosure of its registrant companies.

We believe that investors and the capital markets are placing significant value on bitumen resources. Many of these resources are well delineated and the confidence as to their existence is very high. Further, with recent improvements in technology and with the increased upgrading capacity, the value of much of Canada's bitumen resource has been enhanced. A number of the projects are currently in production. Accordingly, we believe that the SEC should remove its restrictions (Under Rule 4-10) to allow for the inclusion of proved reserves from tar sands or shale.

We are supportive of the SEC review and would be pleased to discuss our views further at your convenience.

Yours truly,



cc: Ms. Mellissa Campbell Duru