

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

November 2, 2023

In the Matter of Imperial Oil Ltd.

**ORDER GRANTING AN EXEMPTION
FROM EXCHANGE ACT RULE 13E-4(F)(3)**

Imperial Oil Limited submitted a letter dated November 2, 2023 requesting that the Securities and Exchange Commission (“Commission”) grant an exemption from Exchange Act Rule 13e-4(f)(3) for the transaction described in its letter (“Request”).

Based on the representations and the facts presented in the Request, and subject to the terms and conditions described in the letter from the Division of Corporation Finance dated November 2, 2023, it is ORDERED that the request for an exemption from Exchange Act Rule 13e-4(f)(3) is hereby granted.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Tiffany Posil
Chief, Office of Mergers and Acquisitions
Division of Corporation Finance