

Imperial Oil Resources Ventures Limited
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January 28, 2008

National Energy Board
444 Seventh Avenue S.W.
Calgary, Alberta T2P 0X8

Via Electronic Filing and Courier

Attention: Ms. Claudine Dutil-Berry
Secretary

Dear Ms. Dutil-Berry:

Re: Imperial Oil Resources Ventures Limited (Imperial)
Mackenzie Gas Project Hearing Order GH-1-2004

In its letter dated January 9, 2008, the National Energy Board (NEB) advised Imperial of recent amendments to the *Canada Oil and Gas Operations Act* (COGOA), which include authority for the NEB to provide for financial regulation of the Mackenzie Gathering System. The NEB asked whether, in light of these legislative amendments, Imperial expected to amend its application under COGOA for the Mackenzie Gathering System, or whether it would rely on the current record of the GH-1-2004 proceeding.

Imperial, on behalf of itself and the other proponents of the Mackenzie Gathering System, advises the Board that it intends to rely on the current record of the GH-1-2004 proceeding. Please also note that, because the NEB is now authorized to regulate the tolls and tariffs under COGOA, the undertaking set out in the Revised Access Process (Exhibit IORVL-173B) is no longer in effect.

Please direct any communications regarding this submission to me.

Yours truly,

(original signed by)

Rick D. Pawluk
Manager, Regulatory Affairs

rdp/dmg

cc: Parties to GH-1-2004