



2520070730782

07 JAN 16 10:2:37

Suncor Energy (U.S.A.), Inc.
7800 East Orchard Road • Suite 300
Greenwood Village, CO 80111
Tel: (303) 793-8000
Fax: (303) 793-8003
www.suncor.com

January 4, 2007

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

RE: Top Hat Plans

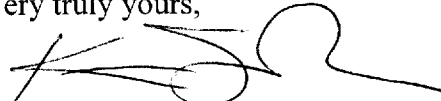
Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulation 29 CFR § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains plans (as identified in item (2)) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) sets out the number of participants in the plans as of the date of this letter.

- Item (1): Suncor Energy (U.S.A.) Inc.
7800 East Orchard Road
Greenwood Village, CO 80111
Employer Identification Number: 51-0403125
- Item (2): 401(k) Savings Restoration Plan of Suncor Energy (U.S.A.) Inc.
Retirement Restoration Plan of Suncor Energy (U.S.A.) Inc.
- Item (3): Number of Participants in 401(k) Savings Restoration Plan of
Suncor
Energy (U.S.A.) Inc.: 1
- Number of Participants in Retirement Restoration Plan of Suncor
Energy
(U.S.A.) Inc.: 1

Kindly acknowledge receipt of this filing by signing and returning to the sender the enclosed copy of this statement, which is intended to serve as acknowledgment of receipt of this statement. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,



Plan Administrator

ACKNOWLEDGEMENT OF RECEIPT

Name: _____

Title: _____

Date: _____

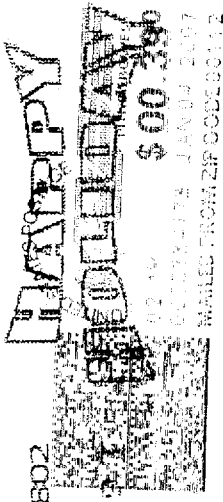
After 5 days return to



7800 E. Orchard Road, Suite 300
Greenwood Village, CO 80111

DENVER CO 802

04 JAN 2007 PM 3



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