

**Certificate
of Amendment**
**Canada Business
Corporations Act**
**Certificat
de modification**
**Loi canadienne sur
les sociétés par actions**
IMPERIAL OIL LIMITED -
COMPAGNIE PETROLIERE IMPERIALE LTEE
029646-5

 Name of corporation-Dénomination de la société

 Corporation number-Numéro de la société

 I hereby certify that the articles of the
above-named corporation were amended:

 Je certifie que les statuts de la société
susmentionnée ont été modifiés:

- | | | |
|---|-------------------------------------|--|
| a) under section 13 of the <i>Canada Business Corporations Act</i> in accordance with the attached notice; | <input type="checkbox"/> | a) en vertu de l'article 13 de la <i>Loi canadienne sur les sociétés par actions</i> , conformément à l'avis ci-joint; |
| b) under section 27 of the <i>Canada Business Corporations Act</i> as set out in the attached articles of amendment designating a series of shares; | <input type="checkbox"/> | b) en vertu de l'article 27 de la <i>Loi canadienne sur les sociétés par actions</i> , tel qu'il est indiqué dans les clauses modificatrices ci-jointes désignant une série d'actions; |
| c) under section 179 of the <i>Canada Business Corporations Act</i> as set out in the attached articles of amendment; | <input checked="" type="checkbox"/> | c) en vertu de l'article 179 de la <i>Loi canadienne sur les sociétés par actions</i> , tel qu'il est indiqué dans les clauses modificatrices ci-jointes; |
| d) under section 191 of the <i>Canada Business Corporations Act</i> as set out in the attached articles of reorganization; | <input type="checkbox"/> | d) en vertu de l'article 191 de la <i>Loi canadienne sur les sociétés par actions</i> , tel qu'il est indiqué dans les clauses de réorganisation ci-jointes; |



 Richard G. Shaw
Director - Directeur

May 23, 2006 / le 23 mai 2006

Date of Amendment - Date de modification



Industry Canada Industrie Canada
 Canada Business Corporations Act Loi canadienne sur les sociétés par actions

FORM 4
 ARTICLES OF AMENDMENT
 (SECTIONS 27 OR 177)

FORMULAIRE 4
 CLAUSES MODIFICATRICES
 (ARTICLES 27 OU 177)

1 -- Name of the Corporation - Dénomination sociale de la société IMPERIAL OIL LIMITED - COMPAGNIE PETROLIERE IMPERIALE LTEE	2 -- Corporation No. - N° de la société 029646-5
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3 -- The articles of the above-named corporation are amended as follows: Les statuts de la société mentionnée ci-dessus sont modifiés de la façon suivante :

Item 3 of the restated articles of incorporation be amended as follows:

(a) The first sentence in the first paragraph of Schedule 1 is replaced with the following:

"The shares of the corporation shall consist of 1.1 billion (1,100,000,000) common shares."

(b) Each issued common share is divided into three issued common shares.

Signature <i>Brian Livingston</i>	Printed Name - Nom en lettres mouées Brian W. Livingston	4 -- Capacity of - En qualité de V-P, Gen. Counsel & Corp. Secretary	5 -- Tel. No. - N° de tél. (403) 237-2915
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FOR DEPARTMENTAL USE ONLY - A L'USAGE DU MINISTÈRE SEULEMENT

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SCHEDULE 1

The shares of the corporation shall consist of 1.1 billion (1,100,000,000) common shares. The rights attaching to the common shares shall be as follows:

1. The holders of the common shares shall be entitled:
 - (a) to one (1) vote in respect of each whole common share held at any meeting of shareholders of the corporation;
 - (b) subject to paragraph 2 hereof, to receive any dividend declared by the corporation; and
 - (c) to receive the remaining property of the corporation on dissolution.

2. In declaring a dividend on the common shares the directors, in their discretion, may provide for the holders of the common shares to have the right to elect to receive payment, in whole or in part, of the dividend by way of stock dividend of common shares having a value, as determined by the directors, that is substantially equivalent, as of a date or a period of days determined by the directors, to the cash dividend contemporaneously declared on each common share, provided that cash shall be paid in lieu of any fractional interest(s) in common shares that may result from any such stock dividend unless the directors shall otherwise determine; and further provided that the directors, if in their opinion it would be in the best interest of the corporation, may, from time to time, exclude from receiving any such stock dividends, the holders of common shares whose addresses in the records of the corporation are in jurisdictions outside Canada as specified by the directors or who are resident in or subject to the laws of jurisdictions outside Canada as specified by the directors and, in the event of such exclusion, the cash dividend contemporaneously declared on each common share shall be paid to the holders of common shares who are excluded from receiving such stock dividend. The directors, in their discretion, may provide for the payment of a proportionate dividend, either as a cash dividend or as a stock dividend, in respect of fractional shares.



**Restated Certificate
of Incorporation**

**Canada Business
Corporations Act**

**Certificat
de constitution à jour**

**Loi canadienne sur
les sociétés par actions**

IMPERIAL OIL LIMITED -

COMPAGNIE PETROLIERE IMPERIALE LTEE

029646-5

Name of corporation-Dénomination de la société

Corporation number-Numéro de la société

I hereby certify that the articles of incorporation of the above-named corporation were restated under section 180 of the *Canada Business Corporations Act* as set out in the attached restated articles of incorporation.

Je certifie que les statuts constitutifs de la société susmentionnée ont été mis à jour en vertu de l'article 180 de la *Loi canadienne sur les sociétés par actions*, tel qu'il est indiqué dans les statuts mis à jour ci-joints.

Richard G. Shaw
Director - Directeur

May 23, 2006 / le 23 mai 2006

Effective Date of Restatement -
Date d'entrée en vigueur de la mise à jour



Industry Canada Industrie Canada
 Canada Business Corporations Act Loi canadienne sur les sociétés par actions

**FORM 7
 RESTATED ARTICLES OF
 INCORPORATION
 (SECTION 180)**

**FORMULAIRE 7
 STATUTS CONSTITUTIFS
 MIS À JOUR
 (ARTICLE 180)**

1-- Name of the Corporation - Dénomination sociale de la société IMPERIAL OIL LIMITED - COMPAGNIE PETROLIERE IMPERIALE LTEE	Corporation No. - N° de la société 029646-5
2-- The province or territory in Canada where the registered office is situated ONTARIO	La province ou le territoire au Canada où est situé le siège social
3-- The classes and any maximum number of shares that the corporation is authorized to issue THE ANNEXED SCHEDULE 1 IS INCORPORATED IN THIS FORM	Catégories et tout nombre maximal d'actions que la société est autorisée à émettre
4-- Restrictions, if any, on share transfers N/A	Restrictions sur le transfert des actions, s'il y a lieu
5-- Number (or minimum and maximum number) of directors A MINIMUM OF 5 AND A MAXIMUM OF 15	Nombre (ou nombre minimal et maximal) d'administrateurs
6-- Restrictions, if any, on business the corporation may carry on N/A	Limites imposées à l'activité commerciale de la société, s'il y a lieu
7-- Other provisions, if any THE ANNEXED SCHEDULES 2 AND 3 ARE INCORPORATED IN THIS FORM	Autres dispositions, s'il y a lieu

These restated articles of incorporation correctly set out, without substantive change, the corresponding provisions of the articles of incorporation as amended and supersede the original articles of incorporation.

Cette mise à jour des statuts constitutifs démontre exactement, sans changement substantiel, les dispositions correspondantes des statuts constitutifs modifiés qui remplacent les statuts constitutifs originaux.

Signature <i>Brian Livingston</i>	Printed Name - Nom en lettres mouillées Brian W. Livingston	8 -- Capacity of - En qualité de V-P, Gen. Counsel & Corp. Secretary	9 -- Tel. No. - N° de tél. (403) 237-2915
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FOR DEPARTMENTAL USE ONLY - A L'USAGE DU MINISTÈRE SEULEMENT

SCHEDULE 1

The shares of the corporation shall consist of 1.1 billion (1,100,000,000) common shares. The rights attaching to the common shares shall be as follows:

1. The holders of the common shares shall be entitled:
 - (a) to one (1) vote in respect of each whole common share held at any meeting of shareholders of the corporation;
 - (b) subject to paragraph 2 hereof, to receive any dividend declared by the corporation; and
 - (c) to receive the remaining property of the corporation on dissolution.

2. In declaring a dividend on the common shares the directors, in their discretion, may provide for the holders of the common shares to have the right to elect to receive payment, in whole or in part, of the dividend by way of stock dividend of common shares having a value, as determined by the directors, that is substantially equivalent, as of a date or a period of days determined by the directors, to the cash dividend contemporaneously declared on each common share, provided that cash shall be paid in lieu of any fractional interest(s) in common shares that may result from any such stock dividend unless the directors shall otherwise determine; and further provided that the directors, if in their opinion it would be in the best interest of the corporation, may, from time to time, exclude from receiving any such stock dividends, the holders of common shares whose addresses in the records of the corporation are in jurisdictions outside Canada as specified by the directors or who are resident in or subject to the laws of jurisdictions outside Canada as specified by the directors and, in the event of such exclusion, the cash dividend contemporaneously declared on each common share shall be paid to the holders of common shares who are excluded from receiving such stock dividend. The directors, in their discretion, may provide for the payment of a proportionate dividend, either as a cash dividend or as a stock dividend, in respect of fractional shares.

SCHEDULE 2

The board of directors may from time to time on behalf of the corporation:

- (a) borrow money upon the credit of the corporation;
- (b) issue, reissue, sell or pledge debt obligations of the corporation;
- (c) mortgage, hypothecate, pledge or otherwise create a security interest in all or any property of the corporation, owned or subsequently acquired, to secure any debt obligation of the corporation;
- (d) give financial assistance by means of a loan, guarantee, or otherwise to the extent permitted by the Canada Business Corporations Act; and
- (e) delegate to such one or more of the officers or directors of the corporation as may be designated by the board of directors, all or any of the powers conferred by the foregoing provisions to such extent and in such manner as the board of directors shall determine at the time of each such delegation.

SCHEDULE 3

The directors may appoint one or more directors, who shall hold office for a term expiring not later than the close of the next annual meeting of shareholders, but the total number of directors so appointed may not exceed one third of the number of directors elected at the previous annual meeting of shareholders.