October 27, 2004

Mr. Peter D. Grout
Manager, Regulatory Affairs
Mackenzie Gas Project
Imperial Oil Resources Ventures Limited
237 Fourth Avenue SW
PO Box 2480, Station M
EnCana Corporation
CALGARY, AB T2P 0H6

Dear Mr. Grout:

EMERGENCY RESPONSE AND SPILL CONTINGENCY PLAN 2005 WINTER FIELD GEOTECHNICAL PROGRAM

The Northwest Territories Water Board has reviewed the Emergency Response and Spill Contingency Plan as received on September 08, 2004. The Board approves this Emergency Response and Spill Contingency Plan for the 2005 Winter Field Geotechnical Program.

Please note the contact number for the Board has recently changed to (867) 765-0106 (Page 9 - Regulatory Agency contact list).

If you require further assistance, please contact this office. For enquiries of a technical nature, contact Ms. Sarah Aho at (867) 669-2402 or Ms. Kathleen Racher at (867) 669-2749 of the Water Resources Division.

Sincerely,

Eddie T. Dillon Vice Chairman

N.W.T. Water Board