

IMPERIAL OIL LTD
Form 424B3
March 10, 2005

**Offering Circular Supplement dated March 15, 2005
to Offering Circular dated July 15, 1991**

Reference is made to the second paragraph under the caption "Experts" on page 8 of the Offering Circular. Such paragraph is hereby revised to read as follows:

The statements and opinions as to reserves under "Item 8. Financial Statements and Supplementary Data" included in the Company's Annual Report on Form 10-K for the year ended December 31, 2004 and incorporated herein by reference have been so incorporated in reliance upon the authority of Mr. John F. Elliott, Operations Technical Engineering Manager of a wholly-owned subsidiary of the Company, as expert.