

CONTROLS AND PROCEDURES

A. Disclosure Controls and Procedures

See page 13 of Exhibit 99.2.

B. Changes in Internal Control Over Financial Reporting

See page 13 of Exhibit 99.2.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SUNCOR ENERGY INC.

Date:

October 26, 2006

By:

JANICE B. ODEGAARD
JANICE B. ODEGAARD
Vice President, Associate
General Counsel and
Corporate Secretary

EXHIBIT INDEX

Exhibit	Description of Exhibit
99.1	Press Release Including 2006 Outlook
99.2	Interim Management's Discussion and Analysis for the third fiscal quarter ended September 30, 2006
99.3	Interim Unaudited Financial Statements of Suncor Energy Inc. for the three and nine months ended September 30, 2006
99.4	Certification of the President and Chief Executive Officer
99.5	Certification of the Senior Vice President and Chief Financial Officer
