

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 |
