

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K
CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 14, 2008

IMPERIAL OIL LIMITED

(Exact name of registrant as specified in its charter)

<u>Canada</u> (State or other jurisdiction of incorporation)	<u>0-12014</u> (Commission File Number)	<u>98-0017682</u> (IRS Employer Identification No.)
<u>237 Fourth Avenue S.W., Calgary, Alberta, Canada</u> (Address of principal executive offices)		<u>T2P 3M9</u> (Zip Code)

Registrant's telephone number, including area code: 1-800-567-3776

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

On May 14, 2008, Imperial Oil Limited, by means of a news release, announced that in a ruling today, the Federal Court determined that the authorization previously granted to the Kearl Oil Sands Project under subsection 35(2) of the federal Fisheries Act is a nullity.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

The following exhibit is furnished as part of this report on Form 8-K:

99.1 News release of Imperial Oil Limited announcing that in a ruling, the Federal Court determined that the authorization previously granted to the Kearl Oil Sands Project under subsection 35(2) of the federal Fisheries Act is a nullity.

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 hereunto duly authorized.

IMPERIAL OIL LIMITED

Date: May 14, 2008

By: /s/ Brian Livingston

Name: Brian Livingston
Title: Vice-President, General Counsel and
Corporate Secretary

By: /s/ Brent Latimer

Name: Brent Latimer
Title: Assistant Secretary



Imperial Oil Limited
237 - 4th Avenue S.W.
Calgary, AB T2P 0H6

News Release

Federal Court Rules in Kearl Oil Sands Case

Calgary, May 14, 2008 – In a ruling today, the Federal Court determined that the authorization previously granted to the Kearl Oil Sands Project under subsection 35(2) of the federal Fisheries Act is a nullity.

The Court decision to nullify the 35(2) authorization was based on the fact that an earlier Court decision of March 5, 2008 found that the report of the Kearl Joint Review Panel was incomplete due to the lack of a rationale on greenhouse gas emissions.

The Joint Review Panel has reconvened and issued this rationale on May 6, 2008, and has submitted it to the federal government. This rationale satisfies the direction given by the Court in its March 5, 2008 judgment.

Imperial Oil is working with the federal government in order to comply with the process required to reissue the new 35(2) authorizations required to permit the Kearl project's site preparation work to proceed.

Imperial Oil is one of Canada's largest corporations and a leading member of the country's petroleum industry. It is one of the country's largest producers of crude oil and natural gas, is the largest petroleum refiner, and has a leading market share in petroleum products sold through a coast-to-coast supply network that includes about 1,900 service stations.

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For further information:

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