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NUNAVUT WATER BOARD NUNAVUT IMALIRIYIN KATIMAYINGI

By: email

File No: NWB1NAN0208/B, 6

April 19, 2005

Mr. Robert Carreau Corporate Manager, Environmental Affairs Breakwater Resources Limited Suite 950. 95 Wellington Street West Toronto, Ontario M5J 2N7

Subject: 2004 Annual Water Report

Dear Mr. Carreau:

The Nunavut Water Board ("NWB") acknowledges receipt on April 11, 2005, of a submission from Nanisivik Mine., filed on behalf of Canzinco Limited a wholly-owned subsidiary of Breakwater Resources Limited titled "2004 Annual Water Report". This report was submitted as a requirement of Letter of Approval dated July 6, 2004, Item # 2 and water license NWB1NAN0208. The report has been placed on the NWB public registry and is available from the NWB ftp site at the following link:

http://ftp.nunavut.ca/nwb/NWB1%20MINING/NWB1NAN0208%20Nanisivik/Annual%20Report/2004%20Annual%20Report/

The NWB gives interested persons thirty (30) days to review the submission and make representations to the NWB. All representations shall be submitted to the NWB by mail, fax or email before 5:00 pm on Friday, May 20, 2005. At the end of the review period the NWB will review all submissions and you will be contacted should concerns arise or should additional information be needed. Thank you.

Sincerely,

Original Signed by;

Susie Ikkutisluk Licensing Trainee

cc. Nanisivik Technical Distribution List