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NUNAVUT WATER BOARD
NUNAVUT IMALIRIYIN KATIMAYINGI

File No: 1AR-NAN0208/2

September 1, 2006

By: email

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

Subject: Reclamation Activities Quarterly Report (2nd Quarter 2006)

Dear Mr. Carreau:

The Nunavut Water Board ("NWB") acknowledges receipt on September 1, 2006, of a submission from Nanisivik Mine, filed on behalf of CanZinco Limited a wholly-owned subsidiary of Breakwater Resources Limited titled "Reclamation Activities Quarterly Report (2nd Quarter 2006)". This report was submitted as a requirement of Letter of Approval dated July 6, 2004, Condition # 2 and water license 1AR-NAN0208. 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/1AR/1AR-NAN/Quarterly%20Reports/>

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, October 2, 2006. At the end of the review period the NWB will review all submissions and you will be contacted should concerns arise or should further information be needed. Thank you.

Sincerely,

Original signed by:

Richard Dwyer
Licensing Trainee

cc. Qikiqtani Distribution List