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NUNAVUT WATER BOARD
NUNAVUT IMALIRIYIN KATIMAYINGI
OFFICE DES EAUX DU NUNAVUT

October 26, 2009

File No: 1AR-NAN0914/TR/J 2

Mr. Bob Carreau
Vice President, CSR and Sustainability
Breakwater Resources Ltd.
95 Wellington St. West, Suite 950
Toronto, ON M5J 2N7

E-mail: BCarreau@breakwater.ca

Subject: Submission of Abandonment and Restoration Plan, Fuel Tank Farm

Dear Mr. Carreau:

The Nunavut Water Board ("NWB") acknowledges receipt of a submission from Breakwater Resources Ltd. entitled "*Abandonment and Restoration Plan, Former Nanisivik Mine Site, Nunavut, dated October 15, 2009*" and received on October 20, 2009 as a requirement of Part J, Item 2 of water licence 1AR-NAN0914. This submission has been placed on the NWB public registry and is available from the NWB ftp site, at the following link:

[ftp://nunavutwaterboard.org/1%20PRUC/1%20INDUSTRIAL/1A/1AR%20-%20Remediation/1AR-NAN0914/3%20TECHNICAL/10%20CLOSURE%20\(G\)\(J\)/J2%20Tankfarm%20Closure%20Plan/](ftp://nunavutwaterboard.org/1%20PRUC/1%20INDUSTRIAL/1A/1AR%20-%20Remediation/1AR-NAN0914/3%20TECHNICAL/10%20CLOSURE%20(G)(J)/J2%20Tankfarm%20Closure%20Plan/)

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 November 26, 2009, 5:00 pm Mountain Standard Time. 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.

Please forward all comments to the undersigned at licensing@nunavutwaterboard.org

Sincerely,

Original signed by:

Phyllis Beaulieu
Manager of Licensing

Cc: Qikiqtani Distribution List
Rodney Watson, DND