

**DUBOFF EDWARDS HAIGHT & SCHACHTER LLP**

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December 19, 2006

Mr. Richard Dwyer,  
Nunavut Water Board,  
P.O. Box 119,  
Gjoa Haven, NU X0B 1J0

Dear Mr. Dwyer:

Re: Cumberland Resources Limited – Road Application

I act on behalf of the Kivalliq Inuit Association in connection with the Meadowbank Gold Project of Cumberland Resources Limited.

KIA agrees with the Golder Associates report for the purpose of construction of the road. KIA is at the initial stages of negotiating a water compensation agreement with Cumberland Resources with respect to the road, and hopes to be in a position to conclude an agreement early in the new year.

Should you require anything further, please do not hesitate to contact this office.

Sincerely,

**DUBOFF EDWARDS HAIGHT & SCHACHTER LLP**

Per:

Original signed by

**KIMBERLEY GILSON**

Copy: Mr. Luis Manzo  
Mr. John Donihee  
Mr. Spencer Dewar

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