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September 3rd, 2006**BY FAX (867 983-2594) and e-Mail**

Ms. Stephanie Briscoe
Executive Director
Nunavut Impact Review Board
P.O. Box 2379
Cambridge Bay, Nunavut
X0B 0C0

Dear Ms. Briscoe:

RE: NIRB Project Certificate – Meadowbank Gold Project

Cumberland Resources Ltd. (Cumberland) is in receipt of the Nunavut Impact Review Board (NIRB) Final Hearing Report for the Meadowbank Gold Project Part 5 Review. The outcome of this review is now in the hands of the Minister of Indian and Northern Affairs Canada. Cumberland in no way presupposes the nature or content of the Minister's decision. We do, however, have a matter related to the wording of a potential project certificate which Mr. Tilleman suggested that I raise with the Board at an early date.

If the Minister of INAC accepts the NIRB recommendation that the Meadowbank Gold Project should proceed to the regulatory process, the next step will be for Cumberland to work with NIRB and regulators to prepare a Meadowbank project certificate. For business reasons, Cumberland would like any project certificate developed for Meadowbank to be issued in the name of a wholly owned subsidiary of Cumberland Resources Ltd. The name of this subsidiary is the "**Meadowbank Mining Corporation**".

There is precedent for such an arrangement. I understand that the Jericho project certificate and water licence are held by a wholly owned subsidiary of the Tahera Diamond Corporation.

Cumberland will be prepared to provide additional information or to answer any questions, as required, in relation to this request once the Minister's decision has been released.

Yours truly,



John Donihee
Counsel to Cumberland Resources Ltd.

cc. M. Carroll, Cumberland Resources Ltd.

* Practising law through the John Donihee Professional Corporation.