June 10, 2005

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

Attention: Philippe di Pizzo
Executive Director

Re: **NWB License No. NWB2MEA0507**

Dear Mr. di Pizzo:

Please find enclosed with this letter copies of Cumberland Resources Ltd's revised Fuel Spill Contingency Plan and Abandonment and Restoration plan as requested for the recently issued Water Use and Waste Disposal Permit (NWB2MEA0507), which covers exploration activities at the Meadowbank site.

Please do not hesitate to contact me at Cumberland's Vancouver office (604-608-2557) or by email rmarch@cumberlandresources.com if you require any further information.

Sincerely,

CUMBERLAND RESOURCES LTD.

Roger March, P. Geo.
Senior Project Geologist

2005 Abandonment and Restoration Plan
Meadowbank Gold Project

Cumberland Resources Ltd.
950 – 505 Burrard Street
Vancouver, B.C.
V7X 1M4

2005 Abandonment and Restoration Plan

Cumberland Resources Ltd.
Meadowbank Project

Introduction

The Meadowbank Gold project, operated by Cumberland Resources Ltd., is located approximately 70 kilometres north of the Hamlet of Baker Lake, Nunavut. Exploration activities have been conducted in the area by Cumberland since 1995. This document has been produced to update the abandonment and restoration plans for the project as required under the terms of Cumberland's Water Use and Waste Disposal Permit **(NWB Licence No. NWB2MEA0507)**. Detailed plans for the demobilization of equipment and the restoration of the site are provided below. An itemized breakdown of the projected cost to complete the work is provided in table 1.

1.0 Demobilization

All equipment, structures and fuel containers will be removed from the area of the lease prior to lease termination. Non-combustible buildings, materials and equipment will be removed by the Tenant. Combustible buildings, materials and equipment will be burnt on site. Local persons and businesses will be given opportunity to salvage buildings, materials and equipment that would otherwise be destroyed prior to the Tenant undertaking final land reclamation procedures.

The only materials and structures remaining will be drill core stored in racks at the site.

1.1 Fuel

1.1.1 Remove Fuel

All bulk fuel on site will be sold and delivered to the buyer by Delta tanker. Sufficient fuel for space heating needs will be stored on site in standard 205 L barrels during the camp closure. Any remaining fuel will be flown to BAKER LAKE and sold to local interests.

1.1.2 Remove Fuel Vaults

Bulk fuel storage tanks will be hauled overland to Baker Lake and shipped south on a barge. The tanks will be offered to local interests.

1.1.3 Remove Fuel Drums

Empty fuel barrels will be removed to Baker Lake and shipped south on a barge. The fuel drums will be crushed prior to shipment south to reduce revenue tonnes and hence cost of transport. The fuel drums will be offered to local interests.

1.2 Remove Drill Equipment

All drill equipment will be relocated to Baker Lake for shipment south to the place of business of the drilling contractor. All materials consumed by drilling such as salt, drilling compounds, etc. will be relocated to Baker Lake for shipment south to the place of business of the drilling contractor. Peat and fertilizer will be retained on site for use during site reclamation. No surplus is expected.

1.3 Remove Camp Equipment

Cost estimates assume that all equipment will be removed by the Tenant. Local persons and businesses will be given opportunity to salvage camp equipment that would otherwise be destroyed prior to the Tenant undertaking final land reclamation procedures.

1.4 Remove Structures

The Meadowbank Project has historically utilized two camp sites: the south camp located on an island in Third Portage Lake and the north camp located on the mainland, approximately one kilometre north, near the proposed mill site for potential development of the project.

The north camp began operation in the summer of 2002 and reclamation of the south camp site has been ongoing since that time. As of the spring of 2005, all the structures have been moved from the south camp to the north camp, with the exception of the core shack which remains intact at the site.

Structures presently in use at the north camp include: a stick built kitchen/dry structure, along with 4 14'x16' Weatherhaven sleeper tents, 19 14'x16' wooden framed canvas sleeper tents, a 24'x 84' Weatherhaven core shack and a 24' x 32' Weatherhaven office tent. The site also contains a plywood generator shed and driller's shop and a 42' x 70' temporary Cover-all fabric building.

All Weatherhaven units and canvas tents will be removed by the Tenant. All remaining structures and building materials will be burned on site with the non-combustible remainder collected and removed to the municipal land fill at Baker Lake. The rigid structures and Weatherhaven units will be offered to local interests.

2.0 Drill Core

There is approximately 70,000 metres of drill core in storage at the south camp site. Drill core is consolidated at the south camp near the old core shack in a compact area. The integrity of this core is best preserved with minimal re-handling, therefore it is not intended or recommended that this be moved. It is most useful in its current storage mode. Any core produced from further drilling will be stored in the north camp in a compact area.

3.0 Reclamation

The natural revegetation of the site generally will be slow due to the dry conditions that exist at the two camps. The use of fertilizers is most effective in moist sites and while it helps on drier sites, the response by the tundra plant community on the higher ground occupied by the new camp will be significantly slower. There will be five different surface conditions that require reclamation on termination of activities at the present camp site, as described below.

3.1 Areas of Heavy Traffic

In these areas the total amount of vegetation on surface is diminished thereby reducing the insulative layer over the permafrost which has receded allowing surface settlement and so there appears to be more rocks protruding through the surface. These areas remain stable and reclamation will involve applications of fertilizer to accelerate natural revegetation. These sites will also receive applications of fertilizer in the interim to stimulate healthier plants and seed development on the margins of the disturbed areas.

3.2 Gravel Pads and Walkways

Gravel has been placed on the lease area either to establish a level supporting surface under fuel tanks and some structures. The natural surface remains stable and is bordered by natural vegetation. The gravel will be mixed with peat and fertilizer and be dispersed; the original ground surface will be fertilized and allowed to revegetate naturally.

3.3 Building and Core Rack Bases

The prolonged presence of structures prevents plant growth by blocking light to the plants on the site. The ground surface remains stable and time alone will allow plants to re-establish. This will be enhanced by limited scarification to improve the germination of seeds from adjacent plants responding to the application of fertilizer throughout the lease area generally.

3.4 Burned Sites

Material to be burned will be consolidated to reduce the number of sites and total area of the scorched tundra. All burning sites will be raked and remaining metal removed and placed in the municipal land fill.
All live plant tissue in the soil will have been destroyed by the heat but the surface will be stable. Like former building sites discussed above, natural revegetation will be slow. The sites will be raked to remove metal, the ash scattered, and the sites fertilized. Non-combustible residue will be placed in the municipal landfill in Baker lake.

3.5 Trenches

Trenches will be backfilled with the material previously removed and stockpiled beside the trenches. They will be smoothed, re-contoured and seeded as above.

3.6 Airstrip

The area of the airstrip will be re-contoured, drainage ditches filled in and the area will be seeded as above, unless it is decided by regulators and local interests that the strip should remain functional for other potential uses.

4.0 Site Monitoring

After the completion of reclamation, two years of annual monitoring of the site will take place in the late summer. The monitoring will consist of measuring and documenting plant re-growth, ensuring that the core racks and boxes are stable and inspecting potential problem areas for erosion and run-off into the Lake. Reports, including photographs, will be submitted to the KIA..

5.0 Management and Contingency Factor

Cost estimates for the above activities are based on unit costs and units. Project management costs are estimated at 70 days at $500/day or $35,000. Table 1 is attached to this document, which includes detailed cost estimates for each activity. No contingency factor has been added to the amounts presented in table 1.

Table 1 MEADOWBANK GOLD PROJECT

Meadowbank Site Cost Estimate of Reclamation as of Dec 31, 2005 as revised 25 May, 2005

Activity	Sub-Activity	Item	Units	# Units	Cost/Unit	Cost by Activity	# man days	Allocation of Labour $200	Allocation of Camp Costs $100	Allocation of Helicopter $20,000	Total for Activity
1.0 Demobilization											
1.1 Fuels/tanks	1.1.1 Remove Fuel	Bulk	litres	2,000	$0.589	$1,178		$0	$0	$0	$1,178
		Drums	litres	2,050	$0.589	$1,207		$0	$0	$0	$1,207
	1.1.2 Remove Fuel Vaults/I-beams	Camp to Baker	tonne	97	$727.49	$70,566		$0	$0	$0	$70,566
											$0
	1.1.3 Remove Fuel Drums	Camp to Baker	kg	4,362	$0.727	$3,172					$3,172
											$0
	1.1.3 Remove Fuel Tidy Tanks & Pumps	Camp to Baker	kg	777.0	$0.727	$565					$565
											$0
	1.1.4 Remove 5.6M litre tank& accessories	Dismantle					12	$2,400	$1,200	$3,429	$7,029
		Camp to Baker	tonne	135	$727.49	$98,210					$98,210
		Airfare for GemSteel				$12,000					$12,000
Subtotal - Remove Fuel & tanks						**$186,899**	**12**	**$2,400**	**$1,200**	**$3,429**	**$193,928**
1.2 Drills/equip (Contractor)	Remove Drill Equipment and Supplies										
	-4 BLY diamond drills	Camp to Baker	kg	10,885	$0.727	$7,917					$7,917
	-3 BLY sloops	Camp to Baker	kg	1,360	$0.727	$989					$989
	-3 BLY Pump shacks	Camp to Baker	kg	2,721	$0.727	$1,979					$1,979
	-625 BQ Drill Rods (18 kg ea)	Camp to Baker	kg	11,250	$0.727	$8,182					$8,182
	-437 NQ Drill Rods (22.6 kg ea)	Camp to Baker	kg	9,876	$0.727	$7,183					$7,183
	-Miscellaneous Drill Equipment	Camp to Baker	kg	7,257	$0.727	$5,278					$5,278
											$0
							4	$800	$400	$1,143	$2,343
Subtotal - Remove Drill Equipment						**$31,528**	**4**	**$800**	**$400**	**$1,143**	**$33,871**
1.3 Other major Equipment	1-350 (52 tonnes)	walk out on ice-road	trip	1	$1,320.00	$1,320					$1,320
	3-777B rock trucks c/w spare tires (130 tonnes)	walk out on ice-road	trip	3	$1,320.00	$3,960					$3,960
	1-966C loader c/w spare parts in bucket (18 tonnes)	walk out on ice-road	trip	1	$1,320.00	$1,320					$1,320
	1-Fuel truck (9 tonnes)	walk out on ice-road	trip	1	$1,320.00	$1,320					$1,320
	1-Lube truck (9 tonnes)	walk out on ice-road	trip	1	$1,320.00	$1,320					$1,320
	2-pickups (3 tonnes)	walk out on ice-road	trip	2	$1,320.00	$2,640	-	$0	$0	$0	$2,640
	35 tonne crane	tow out on skid	tonne	29	$727.49	$21,416					$21,416
	Portable crushing plant and supplies	tow out on skid	tonne	186	$727.49	$135,312					$135,312
	Shop van	Camp to Baker	tonne	5	$727.49	$3,637					$3,637
	Shop Coverall	Camp to Baker	tonne	14	$727.49	$10,185	6				$10,185
	4-light plants, used oil tanks	Camp to Baker	tonne	7	$727.49	$5,092					$5,092
	2- BLY Skidders (12 tonnes)	walk out on ice-road	trip	2	$1,320.00	$2,640					$2,640
	D7H Dozer (19 tonnes)	walk out on ice-road	trip	1	$1,320.00	$1,320					$1,320
	1981 Bombardier Go-Tract GT800S (1 tonne)	walk out on ice-road	trip	1	$1,320.00	$1,320					$1,320
	Cat 307B Excavator	Camp to Baker	kg	9,067	$0.727	$6,594					$6,594
	Bomag BW124PD Compactor	Camp to Baker	kg	1,360	$0.727	$989					$989
	Joy Ramtrack VCR 60 Airtrac Drill	Camp to Baker	kg	7,030	$0.727	$5,113	-	$0	$0	$0	$5,113
	Gardner Denver 750 cfm Compressor	Camp to Baker	kg	5,896	$0.727	$4,288					$4,288
	Sullivan 160 cfm Compressor	Camp to Baker	kg	997	$0.727	$725					$725
	Lincoln 300 amp welder	Camp to Baker	kg	204	$0.727	$148					$148
	Jack leg & Steel	Camp to Baker	kg	180	$0.727	$131					$131
	Incinerator & chimney	Camp to Baker	kg	1,655	$0.727	$1,204	2				$1,204
	Weather Station	Camp to Baker	kg	180	$0.727	$131					$131
	Powder Magazine	Camp to Baker	kg	6,300	$0.727	$4,582					$4,582
	Cap Magazines (2)	Camp to Baker	kg	2,100	$0.727	$1,527					$1,527
	Cold Storage (20' Sea can)	Camp to Baker	kg	2,258	$0.727	$1,642					$1,642
	Taylor Power Plant (2 x 250 kw)	Camp to Baker	kg	12,637	$0.727	$9,191	4				$9,191
	Subtotal for Ocean Freight	Baker South	tonnes	26.6	$300.00	$7,969					$7,969
	50 kw generator	Camp to Baker	kg	1,134	$0.727	$825					$825
	19 kw generator	Camp to Baker	kg	498	$0.727	$362					$362
	17 kw generator	Camp to Baker	kg	430	$0.727	$313					$313
	11 kw generator	Camp to Baker	kg	249	$0.727	$181					$181
	6.5 kw generator	Camp to Baker	kg	100	$0.727	$73					$73
	2.2 kw generator	Camp to Baker	kg	32	$0.727	$23					$23

Table 1 MEADOWBANK GOLD PROJECT

Meadowbank Site Cost Estimate of Reclamation as of Dec 31, 2005 as revised 25 May, 2005

Activity	Sub-Activity	Item	Units	# Units	Cost/Unit	Cost by Activity	# man days	Allocation of Labour $200	Allocation of Camp Costs $100	Allocation of Helicopter $20,000	Total for Activity
	18' aluminum boat	Camp to Baker	kg	200	$0.727	$145					$145
	Zodiac & Quicksilver inflatables/3 motors	Camp to Baker	kg	318	$0.727	$231					$231
	8 snowmobiles	Camp to Baker	kg	1,088	$0.727	$791					$791
	4 toboggans & a steel sleigh	Camp to Baker	kg	204	$0.727	$148					$148
	Yamaha ATV	Camp to Baker	kg	300	$0.727	$218					$218
	Gemsteel Equipment	Camp to Baker	tonne	25	$727.49	$18,187					$18,187
								$0	$0	$0	$0
Subtotal - Remove Other Major Equipment						**$258,536**	**12**	**$0**	**$0**	**$0**	**$258,536**
1.4 Kithen/Dry Equipment											
	2 fridges, 1 stove, 1 freezer	Camp to Baker	kg	500	$0.727	$364					$364
	2 washers, 1 dryer	Camp to Baker	kg	249	$0.727	$181					$181
	3 diesel stoves	Camp to Baker	kg	69	$0.727	$50					$50
Tents	Weatherhaven office (16' x 24') & (24' x 32')	Camp to Baker	kg	2,700	$0.727	$1,964					$1,964
	Weatherhaven coreshack (24' x 84')	Camp to Baker	kg	4,400	$0.727	$3,200					$3,200
	4 Weatherhaven sleepers (14' x 16')	Camp to Baker	kg	900	$0.727	$655					$655
	19 Manta sleepers wood (14' 16')	Camp to Baker	kg	0	$0.727	$0					$0
	Cover-All 42' x 70'	Camp to Baker	kg	2,495	$0.727	$1,815					$1,815
	20 diesel stoves	Camp to Baker	kg	460	$0.727	$335					$335
	Miscellaneous equipment/utensils	Camp to Baker	kg	4,500	$0.727	$3,273					$3,273
	Subtotal for Ocean Freight	Baker South	tonnes	16.3	$300.00	$4,882					$4,882
							4	$800	$400	$1,143	$2,343
Subtotal - Remove Kitchen/Dry/Tents & Equipment						**$16,717**	**4**	**$800**	**$400**	**$1,143**	**$19,060**
1.5 Remove Structures/Load out labor(dismantle)											
	Fabric tents						4	$800	$400	$1,143	$2,343
	Wooden buildings-kitchen/dry/mantas						4	$800	$400	$1,143	$2,343
	Equipment/Supplies onto Deltas/skids						4	$800	$400	$1,143	$2,343
Subtotal - Remove Structures/Load out							**12**	**$2,400**	**$1,200**	**$3,429**	**$7,029**
2.0 Core Storage	All core is racked & left for posterity										
3.0 Reclamation											
3.1 Equipment work	D7H flatten slopes, fill sumps, roads, incl airstrip		op hrs	40	$120.00	$4,800	5	$1,000	$500	$1,429	$7,729
	Backfill trenches with Cat 307 hoe	Portage & Vault	op hrs	120	$100.00	$12,000	6	$1,200	$600	$1,714	$15,514
3.2 Supplies/clean up	Fertilizer		bulk	2	$6,000.00	$12,000	5	$1,000	$500	$1,429	$14,929
And labour	Peat		bulk	2	$6,000.00	$12,000	5	$1,000	$500	$1,429	$14,929
	Scarify gravel walkways, airstrip					$0	3	$600	$300	$857	$1,757
	Site clean up						2	$400	$200	$571	$1,171
3.3 Site Monitoring	Contract	Year 1	flat rate	1	$10,000.00	$10,000					$10,000
		Year 2	flat rate	1	$6,000.00	$6,000					$6,000
Subtotal - Reclamation						**$56,800**	**26**	**$5,200**	**$2,600**	**$7,429**	**$72,029**
Accommodation	After camp breakdown	Hotel	mandays	5	$250.00	**$1,250**					**$1,250**
Project Management			mandays	70	$500.00	**$35,000**			**$7,000**		**$42,000**
Total cost - **no contingency**						**$586,731**		**$11,600**	**$12,800**	**$16,571**	**$627,702**
Total Cost						**$586,731**	**70**	**$11,600**	**$12,800**	**$16,571**	**$627,702**

costs above assume no credit for salvaged equipment