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NUNAVUT IMALIRIYIN KATIMAYINGI

File No: NWB2MEA0507/TR/I1

September 23, 2005

By email

Roger March, P. Geo Cumberland Resources Ltd. Box 72 Suite 50-505 Burrard Street Vancouver BC V7X 1M4

<u>Subject: Submission of 2005 Abandonment & Restoration Plan</u>
Meadowbank Gold Project

Dear Mr. March:

The Nunavut Water Board ("NWB") acknowledges receipt of a submission from Cumberland Resources Ltd titled 2005 Abandonment and Restoration Plan Meadowbank Gold Project, submitted on June 20, 2005 as a requirement of Part I, Item 1 of water license NWB2MEA0507. This submission 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/NWB2%20EXPLORATION/NWB2MEA/AR%20Plan/050610NWB2MEA%202005%20Abandonment%20and%20Restoration%20Plan-IMLE.pdf

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 October 24, 2005. 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. Thank you.

Sincerely,

Original signed by:

Richard Dwyer Licensing Trainee

cc. Distribution List - Kivalliq