

CUMBERLAND RESOURCES LTD.

#950 - 505 Burrard Street
Box 72, One Bentall Centre
Vancouver, B.C V7X 1M4

Tel: (604) 608-2557
Fax: (604) 608-2559
E-Mail: info@cumberlandresources.com
Website: www.cumberlandresources.com

September 18, 2006

Nunavut Water Board
PO Box 119
Gjoa Haven, NU
X0B 1J0

Attention: Mr. Philippe di Pizzo
Executive Director

**Re: Revised Abandonment and Restoration and Fuel Spill Contingency Plans –
Meadowbank Project (2BB-MEA0507/NWB2MEA0507)**

Dear Mr. di Pizzo:

Please find enclosed with this letter a revised Abandonment and Restoration Plan and a revised Fuel Spill Contingency Plan for Cumberland Resources Ltd.'s Meadowbank Gold Project. These revised documents were requested under the amendment (2BB-MEA0507) of our previous Water Use and Waste Disposal License (NWB2MEA0507) which allowed the construction of a five million litre bulk fuel tank at the Meadowbank site.

Please do not hesitate to contact me if you have any concerns or require further information regarding these submissions.

Sincerely,

CUMBERLAND RESOURCES LTD.

Roger March, P. Geo.
Senior Project Geologist