From: "Jeff Ward" <<u>jward@kivalliqenergy.com</u>> Date: March 18, 2010 12:36:08 PM MDT (CA)

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Subject: KIV comments - July 25, 2009 Inspection Report

Dear Mr Robertson

Attached are some comments to your letter dated January 18, 2009, and the July 25, 2009 Inspection Report attached.

Regards, Jeff Ward Vice President, Exploration Kivalliq Energy Corporation 1440 - 625 Howe St. Vancouver, BC V6C 2T6

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