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NUNAVUT WATER BOARD
NUNAVUT IMALIRIYIN KATIMAYINGI
OFFICE DES EAUX DU NUNAVUT

File: 2BE-ANG0813/B2

May 5, 2009

Jeff Ward, V.P. Exploration
Kivalliq Energy Corporation
Suite 1440 - 625 Howe St.
Vancouver, BC V6C 2T6
Email: jward@kivalliqenergy.com

Subject: Submission of the 2008 Annual Report for the Angilak Project; Licence No. 2BE-ANG0813

Dear Mr. Ward;

The Nunavut Water Board ("NWB") has completed a technical review of the 2008 Annual Report. The report was found to be complete and has therefore been accepted.

Should you have any questions, please feel free to contact the undersigned at (867) 360-6338, at your earliest convenience.

Yours truly,

Original Signed By:

Don Carr
Technical Advisor