



Phyllis Beaulieu
Nunavut Water Board
PO Box 119
Gjoa Haven, Nu

March 27, 2012

RE: Sabina Gold & Silver Corp. 2011 Annual Reports and Water Use Fees

Enclosed please find 2011 annual reports for 2BEGOO1015 and 2BEGEO1015. Payment of the water use fees by money order made out to AANDC in the amount of \$1,606.00 (\$521.95 for 2BEGEO1015 and \$1084.05 for 2BEGOO1015) is included.

Should you have any questions, concerns or need further information please do not hesitate to contact me by email at jlaitin@sabinagoldsilver.com or by telephone at 604-898-4175.

Regards,

A handwritten signature in black ink, appearing to read "Peter Manojlovic", is written over the typed name.

Peter Manojlovic
VP Exploration

