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May 26, 2014

Phyllis Beaulieu
Manager of Licencing
Nunavut Water Board
P.O. Box 119
Gjoa Haven, NU
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(867) 360-6338

Re: 2BE-HOP122 – Revised Closure Plan

Dear Ms. Beaulieu,

Please find included with this cover letter, TMAC Resources Inc.'s Windy Camp and Patch Lake Updated Closure Plan. This plan is being submitted to update the Closure Plan submitted in June 2012 and originally submitted to satisfy Part I Item 1 of Type B licence 2BE-HOP1222.

The June 2012 Closure Plan was sent to the distribution list for comment on August 1, 2012, and comments were received by Oct. 5, 2012. Hope Bay Mining Ltd. (HBML), the previous owner of the project, responded to these comments on Feb. 14, 2013. Meanwhile, an assignment application had been submitted Feb. 12, 2013 requesting the transfer of the licence from HBML to TMAC. This application halted the completion of the review of this plan by the NWB. In the assignment letter dated June 18, 2013, TMAC was instructed to update the plan to respond to comments previously received, to confirm the security estimate, and to update the plan to reflect the new project ownership. Further direction was provided in a letter from the NWB on Nov. 15, 2013. In TMAC's response to that letter, dated Dec. 30, 2013, we requested confirmation from the NWB that should the plan be updated as was described in that letter, the NWB would make no further information requests and approve the plan without additional technical review or plan revisions. We received confirmation of this via e-mail on Jan. 10, 2014.

TMAC has updated the plan to reflect the correspondence described above. We request that the NWB confirm in writing that this plan is approved as submitted and fulfills the requirements for compliance with the licence.

If you have any questions regarding this submission, please do not hesitate to contact me at lea-marie.bowes-lyon@tmacresources.com.

Sincerely,

Léa-Marie Bowes-Lyon

Tenure and Permitting Manager

Hope Bay Project