

WPC Resources Incorporated

**TO ADD ONCE PROGRAM HAS BEEN INITIATED (2016):
ULU CAMP TELEPHONE NUMBER(S)**

HOOD RIVER PROJECT: (CO20: HOODRIVER-001 Mineral Exploration Agreement)

ABANDONMENT AND DECOMMISSIONING PLAN

**In the
Hood River (Ulu-Penthouse Lake) Area,
Nunavut.**

(Valid for the period between June 01, 2014 and December 31, 2019.)

PREPARED FOR:

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CANADA V6C 2T7**

PREPARED BY:

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DATE PREPARED:

May 25, 2014.

DATE REVISED:

September 23, 2015.

ABANDONMENT AND DECOMMISSIONING PLAN
WPC Resources Incorporated.

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1.0 PREAMBLE

WPC Resources Incorporated (“WPC”) is a Vancouver-based exploration company committed to exploration and development of precious and base metals resources within Canada. WPC Resources’ exploration activity will be focused on the Hood River Project that covers the southern section of the High Lake Greenstone Belt in the Slave Craton area of Nunavut, Canada.

WPC, through an agreement with Inukshuk Exploration Incorporated (“Inukshuk”), has proposed to undertake a 5 year mineral exploration program designed to identify gold, diamond and potential base metal mineral resources within the area designated by the HOODRIVER-001 Mineral Exploration Agreement (“MEA”) that is currently in force between Inukshuk and Nunavut Tunngavik Incorporated (“NTI”). This agreement covers a portion of the CO20 IOL area and lies within the Kitikmeot Land Claims Parcel CO20. The MEA covers an area of 8015 hectares immediately north of the Hood River and immediately adjacent to the Ulu Deposit that is currently held by Mandalay Resources (“Mandalay”) and under option to WPC Resources. The HOODRIVER-001 MEA is owned 100% by Inukshuk Exploration Incorporated. No base camp will be required as the WPC exploration crews will be based out of the adjacent Ulu Minesite camp.

The exploration activities will include prospecting, geologic mapping, sampling, grid establishment and subsequent ground geophysical surveys, and diamond drilling.

The initial exploration program will begin in 2016 which is later than the timeline initially proposed due to current market conditions. The program will begin with a Spring 2016 re-opening of the mothballed Ulu Camp. This camp, owned by Mandalay, is currently established, is entirely operational, and is already entirely permitted (2BM- ULU1520)¹. To save time and the expense of constructing, operating and permitting a new camp, WPC Resource has an arrangement to simply rent space at this existing site; the Ulu Camp will serve as base camp for the entire five year program as similar annual programs are anticipated to be undertaken using this camp arrangement over the next several years.

The WPC exploration program will be helicopter supported with a machine base onsite at the Ulu Camp.

It is anticipated that geological mapping, geophysical surveys and drilling will be undertaken during the summer field season of subsequent years at the HOODRIVER-001 MEA Area, contingent upon positive results from the previous season of exploration. At the moment, no winter drilling is planned; however, future results could alter this schedule.

The Ulu Camp will be seasonally shut down at the end of each field season. If WPC exercises the Ulu option, they will become responsible for the final site remediation.

This WPC Resources Incorporated ***Abandonment and Decommissioning Plan*** shall be in effect from June 01, 2014 to December 31, 2019. This plan was originally prepared on May 25, 2014 and the latest revision was on **September 23, 2015**.

Except for fuel for immediate consumption at drill sites, and potentially one drum of diesel to be in use at the temporary emergency tent (heating), NO FUEL WILL BE STORED ON THE HOOD RIVER-001 MEA.

¹ NWB Licence 2BM-ULU1520 is issued to Bonito Capital Corporation which is 100% owned by Mandalay Resources Corporation.

This document has been:

Prepared For: WPC Resources Incorporated,
Suite 202, 750 West Pender Street,
Vancouver, British Columbia.
CANADA V6C 2T7

Pertaining To: The Hood River Project, Hood River Area, Nunavut.
HOODRIVER-001 MEA

Property Owned By: Inukshuk Exploration Incorporated.

Project Operated By: WPC Resources Incorporated.

Date Prepared: May 25, 2014.

Date Revised: September 23, 2015.

Purpose: To accompany NIRB Project Screening, KIA Land Use and NWB Water Use permit application for the period between June 01, 2014 and December 31, 2019. All permit applications have been submitted and subsequent permits received on behalf of:

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CANADA V6C 2T7

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Facsimile: 778-379-1434
E-mail: InukshukGeological@Shaw.ca
S.Wilkinson@Shaw.ca

The field exploration program will be supervised by Bruce Goad, P. Geo. The consultant may be contacted as follows:

INUKSHUK GEOLOGICAL CONSULTING,
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CANADA V3A 8E1

Telephone: +1-604-533-2255
E-mail: InukshukGeological@Shaw.ca

The Ulu field camp telephone number is: **NOT YET AVAILABLE; TO BE ADDED
ONCE CAMP BECOMES ACTIVE.**

2.0 GENERAL GUIDELINES: HOOD RIVER PROJECT, NUNAVUT; - Abandonment and Restoration of Camp / Drill Site Facilities -

This document was prepared to present WPC's Abandonment and Restoration Plan for the proposed Hood River mineral exploration program. To reduce the environmental footprint of the proposed exploration plan, WPC has entered into an agreement with Mandalay whereby WPC will utilize the existing - and fully permitted - Ulu Minesite camp that lies immediately adjacent to the Hood River Property (HOODRIVER-001 MEA). As a result of this agreement, WPC will not be required to construct and permit a base camp within the HOODRIVER-001 MEA for its exploration crews.

No Base Camp will be established on the CO20 IOL. Crew will be housed and mobilized from adjacent Ulu mine site base camp to the worksite within HOODRIVER-001 MEA property on a daily basis via helicopter. The exploration program will be helicopter assisted and all supplies will be flown onsite with aircraft using the existing Mandalay 1200m runway, located immediately south of the Ulu Camp. The construction of a temporary, emergency shelter at the west end of Penthouse Lake is proposed but may not be actually required/erected.

2.1 Introduction

The approximate center of the HOODRIVER-001 MEA (Hood River) Property (66° 54' 37" N, 110° 55' 12" W) is located about 45 kilometres north of the Arctic Circle, and 530 kilometres NNE of Yellowknife.

The closest community with regularly scheduled air service is Kugluktuk (Coppermine) which is approximately 200 kilometres northwest of the Hood River Property. First Air has scheduled flights everyday from Yellowknife to Kugluktuk. The main centre for all supplies, expediting services and transportation to the land holdings is through Yellowknife, situated 530 kilometres south-southwest of the Hood River Property.

As Yellowknife is the closest supply center, all serviceable equipment, temporary buildings (tents and sheds) and building material, services and supplies will be transported to the camp site from this location and during the remediation process all material will be transported off-site back to Yellowknife during the camp closure. Once removed from the camp site, usable items may stored in a company rented warehouse in Yellowknife, recycled to be mobilized to another project, sold or returned to the supplier (where applicable). Unusable inventory which cannot be burned on-site, such as non-hazardous waste and industrial waste or scrap, will be transported to the Yellowknife solid waste disposal facility, or to such other facility which accepts non-hazardous wastes and manifested waste materials under the NWT Transportation of Dangerous Goods regulations. If treatable hazardous waste should exist at the time of closure, such material will be transported to the Newalta Recycling Facility in Redwater, Alberta, which is a licensed facility for such waste. In the remote possibility that non-treatable hazardous waste should exist at the time of closure, such material will be transported to Swan Hills Disposal Facility in Swan Hills, AB, or other suitable licensed facility for such waste.

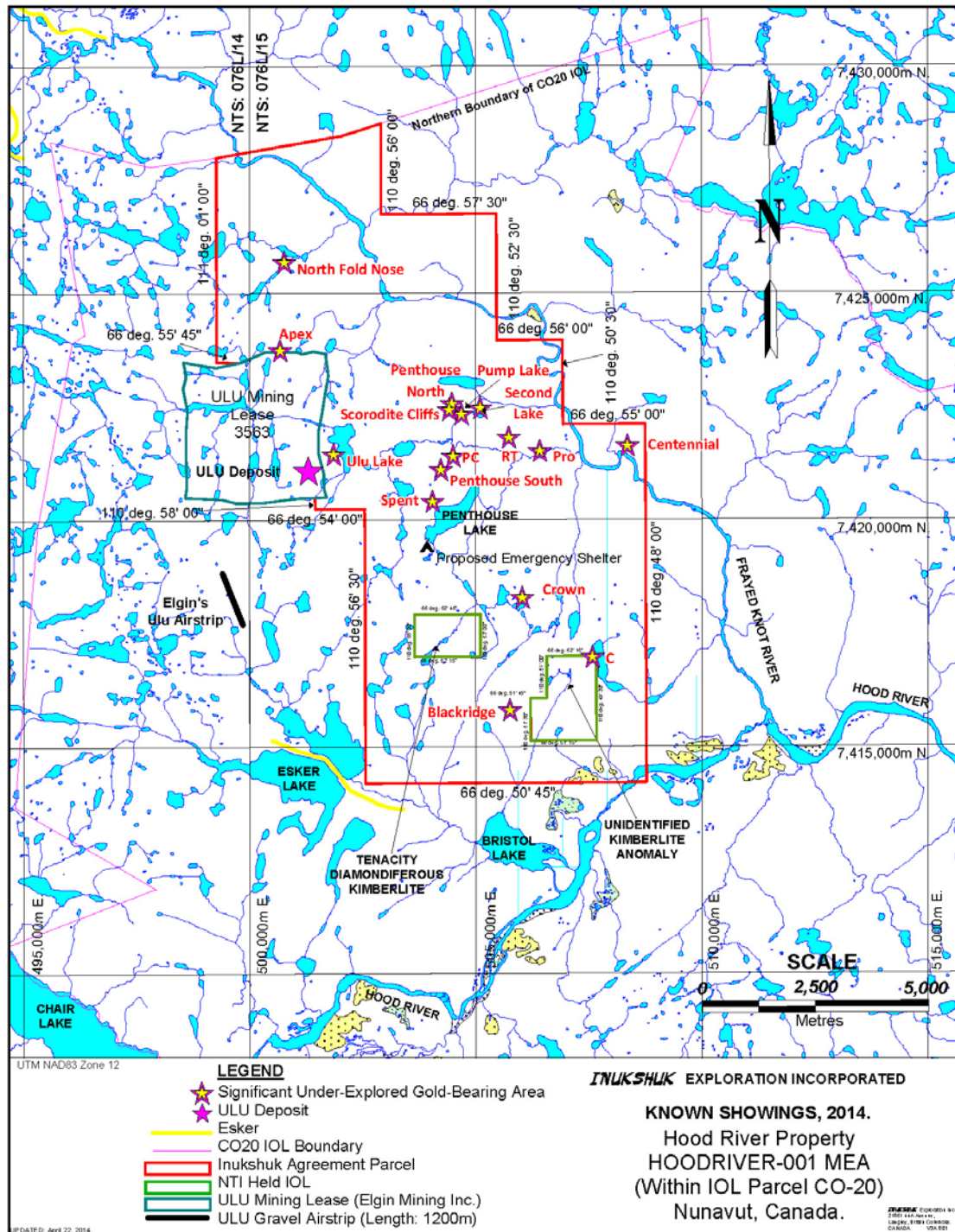


FIGURE 1: The Hood River Property and location of Ulu Base Camp and proposed potential emergency shelter tent (camp). This site will consist of one tent, heated by an oil stove. WPC will be utilizing the fully permitted Ulu Base Camp located on the adjacent Ulu Mining lease belonging to Mandalay Resources Inc. as their base of operations during the duration of the proposed multi-year program.

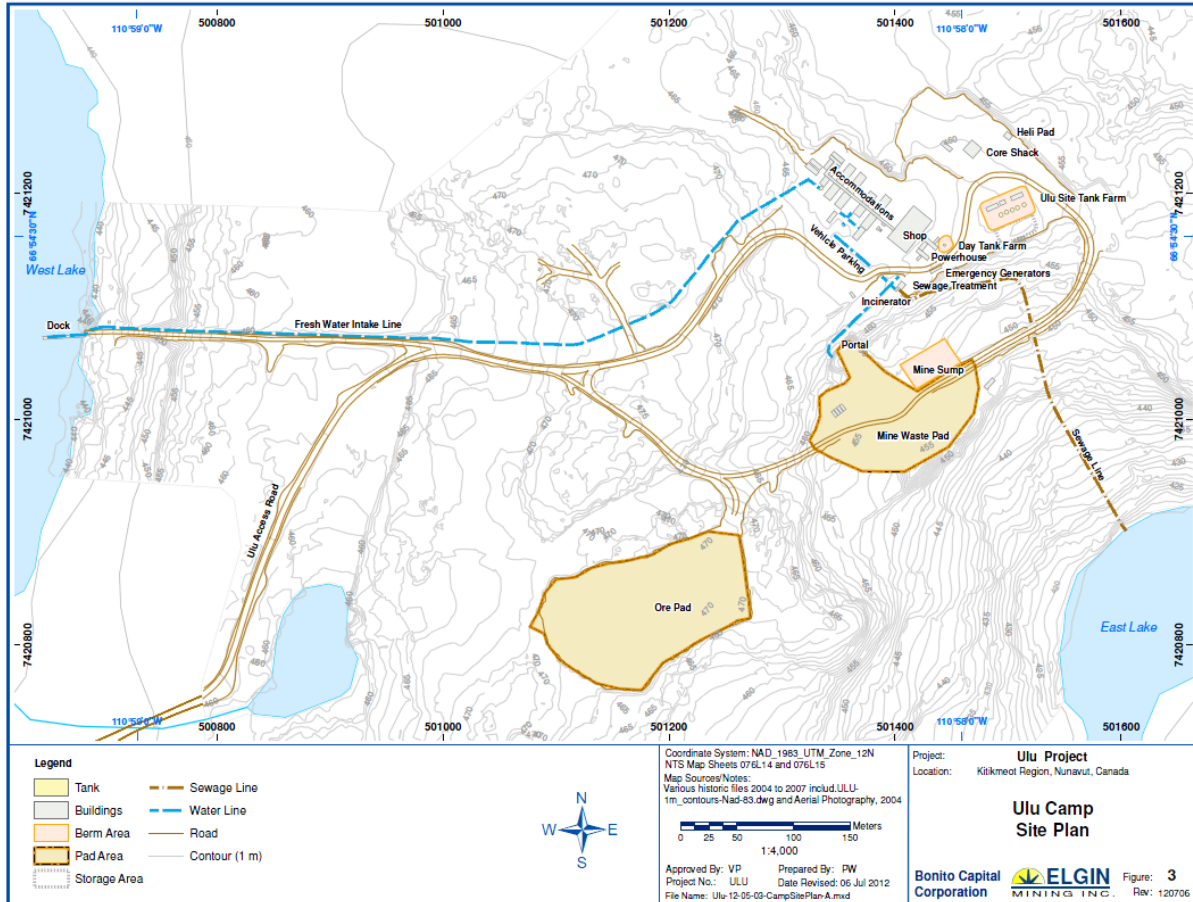


FIGURE 2. The Site Map of the layout of the Ulu campsite. This site will be utilized by WPC crew members as a base camp for the duration of the proposed multi-year HOODRIVER-001 MEA Project. The camp is fully permitted by Mandalay Resources Corporation and is fully operational. (Map from: Wolfden Resources Inc. 2005 to 2006 Exploration and Development Project, Ulu, Nunavut. Report submitted to KIA)

CAMP INFORMATION					
CAMP	STATUS	LATITUDE	LONGITUDE	TELEPHONE	SUPERVISOR
ULU Base	Open June 15 until October, Seasonally.	66° 54' 02" N 7,421,100m North	110° 58' 30" W 501,350m East	To be Determined	To be Determined
UTM NAD83 Zone 12					

TABLE 1. Ulu base camp location. WCP will be utilizing the adjacent Ulu Minesite Base Camp. No camp will be erected within the Hood River Property.

3.0 LAND-USE AUTHORIZATION

Permit applications have been compiled and submitted to the NWB for a water use permit and the KIA for an access permit. A complete program plan was submitted to the NIRB for project screening. All crews will be based out of the existing adjacent Ulu Minesite camp. WPC has negotiated arrangements with Mandalay Resources, the current owners of the Ulu site whereby WPC field crews will utilize this existing camp as a base for HOODRIVER-001 exploration.

Permission to potentially erect a small exploration fly (emergency security) camp at Penthouse Lake (on the HOODRIVER-001 MEA area within CO20 IOL) has been requested. This campsite will only be used as an emergency shelter camp; the entire crew will be based out of the existing and fully permitted Ulu Minesite camp. The Penthouse Lake site will essentially be a secure safety site if weather moves in and crews are unable to be returned to the main base camp. This site is strictly being permitted as a safety valve for the field crews, and will hold only items absolutely necessary to maintain several people over a very short period of time during which they cannot be returned to the main camp due to inclement weather.

As WPC will be using the existing Ulu Camp that is already constructed, equipped and fully permitted under existing permitting (2BM-ULU1520) issued to Bonito Capital Corporation (“Bonito”). Bonito is 100% owned by Mandalay Resource Corp. This Abandonment and Decommissioning Plan will not apply to the Ulu Camp Site: it is restricted to all remediation within the HOODRIVER-001 MEA. The camp site referred to will be the temporary site requested for the Penthouse Lake area. Any final abandonment and restoration required within the Hood River Property shall occur during the term of a valid land and water-use authorizations.

Inukshuk Exploration Incorporated requested the Territorial Archaeologist – Government of Nunavut to undertake a search of their data base of all known archaeological sites within the HOODRIVER-001 MEA boundaries. One site was identified within the Hood River Property; however, none is known within the area of the proposed work program. An archaeology permit will be required to be in place prior to planned drill programs, currently scheduled for late 2016/2017. This process will be initiated prior to the March 31, 2016 deadline for application. Only once this permit is in place will drilling begin.

Upon final termination of the program, in addition to notifying the KIA, NWB of camp abandonment, notification of camp closure shall also be provided to the Chief Archaeologist – Government of Nunavut.

If an existing land or water-use authorization is due to lapse during the closure process, an extension or renewal will be requested, as appropriate.

4.0 BUILDINGS AND CONTENTS

WPC is committed to an exploration program that is undertaken with minimal disturbance of the local environment. As part of that commitment, no Base Camp will be required on the HOODRIVER-001 MEA Area; all personnel will be housed at the adjacent, fully permitted, Ulu Minesite Camp, currently owned by Mandalay, thereby reducing the exploration/environmental footprint during exploration within the Hood Property.

The construction of a temporary Hood River emergency “fly” campsite shelter is proposed to protect any crew members potentially stranded onsite due to inclement weather. This site has yet to be established. It is expected to accommodate over the short term, up to approximately 4 persons, and will be comprised only of a single plywood-walled tent, potentially on a wooden platform. This will be easily dissembled at the end of the program each season. This tent will have the ability to be heated by an oil stove which will be supplied with diesel fuel drawn from a 205 litre drum located outside on a stand behind the tent. It is expected that this tent will receive limited or no use during the proposed exploration program. Again, all WPC crews will be based out of the adjacent Ulu Minesite Camp and will be operating at this site under existing Mandalay permits.

At final closure, any structures (i.e. this single emergency tent shelter) erected within the HOODRIVER-001 MEA Property deemed to be reusable would be dismantled and the components air-lifted back to the main Ulu Campsite and subsequently by Twin Otter off-site back to Yellowknife. Alternatively, non-reusable structures would also be dismantled and wooden components (e.g., tent bases, steps, tables) burned on site on a gravel area, with all debris such as nails, bolts, screws and plastic, gathered up, bagged and removed to the Yellowknife solid waste disposal facility. If a bear fence at some point is deemed to be required and is operational at closure, the fence will be removed and sold or recycled to another camp.

Any absorbent padding used where fuel was transferred, such as at the fuel barrel behind the single tent structure, will be bagged and removed to the Yellowknife disposal facility for appropriate disposal, after burning has ceased at campsite. The area around the diesel drum will be inspected for potential hydrocarbon contamination. Any contaminated soil will be bagged and disposed of properly off-site in a landfill that has been approved to accept the contaminated soil, or aerated locally on tarps to the approved standards referred to in the Nunavut Department of the Environment “Environmental Guidelines for Site Remediation” (<http://www.gov.nu.ca/env/site.pdf>). Any used drip pan or pail will be disposed of in the same manner.

5.0 INFRASTRUCTURE SUPPORT

At closure, both seasonally and at the final termination of the project, all equipment will be removed off site for storage at the adjacent Ulu Site or for disposal in Yellowknife. Subsequent to seasonal closure, nothing will be left onsite except the wooden tent frame. They will be removed or burnt at the termination of the project as indicated above.

5.1 Freshwater Supply and Grey Water System

Any potable water for domestic camp use will be obtained from the area of Penthouse Lake that lies adjacent to the proposed “fly” camp site. No water lines will be required; consequently, there will be no requirement for them to be dismantled and removed off-site (to Yellowknife) for recycling. There should be no requirement for any grey water system, therefore, again, there will be nothing to dismantle and remove off-site for disposal or to be recycled to another project. If any sumps are developed, the sumps and immediate environs will be examined; any remaining debris will be removed, the sumps backfilled/levelled/restored to prior pristine condition. All (appropriate) combustibles will be burned or bagged and remaining bagged materials will be transported off-site to the Ulu Camp for subsequent disposal at the Yellowknife Land Use Facility.

It is not anticipated that toilets will be required. If one is constructed, “Pacto-type” toilets (which require no water) will be used for this fly camp site. Sewage will be removed daily or as required and will be incinerated or disposed appropriately at the Ulu Camp.

5.2 Refuse Disposal Facilities

All combustible wastes will be returned to the Ulu Camp and burned on site in an incinerator burn area sited at the edge of the campsite; incineration will be in a fuel-fired incinerator, such as the dual chamber, forced air incineration as recommended by the Government of Nunavut – Department of the Environment. Particular care will be taken to secure and subsequently remove and burn all food wastes, to prevent or limit animal attraction. Non-combustible material will be backhauled to the Ulu Camp and subsequently flown off-site for disposal, as noted elsewhere in this Plan. These practices will remain in effect until the camp is closed. At the point where burning is no longer required, i.e., at the completion of cleanup, the burn barrel (or incinerator itself) will be removed off-site. The wooden latrine (if constructed) will be dismantled and components moved back to the Ulu site and burned. The “Pacto-type” toilets will be cleaned and recycled to Yellowknife or sent to another project. Disturbed ground in the vicinity of the temporary fly camp will be levelled and raked, if necessary, so that the site is restored to prior condition.

5.2.1 Restrictions on Incineration Processes

WPC Resources will NOT practice “open burning” or “On-Site” land filling of any domestic waste (as there shouldn’t be any domestic waste generated at this site). No wood treated with preservatives such as creosote, pentachlorophenol or heavy metal solutions are expected to be utilized during the projects. If such treated wood products arrive on-site, they will NOT be incinerated. These materials will be separated and backhauled to Yellowknife for appropriate disposal or recycling. In addition, potentially toxic material such as plastics, electrical wire, asbestos and Styrofoam will also not be burned. These materials, if present, will also be separated and backhauled to Yellowknife for appropriate disposal or recycling.

On a daily basis during the operation of the camp, all non-combustible garbage items (e.g. tin cans, glass) will be backhauled to the main Ulu Camp to be cleaned, sorted, crushed (cans only) and stored for final transport off site. The camp generated waste will be backhauled to the main Ulu Camp after any use of the temporary campsite where it will be completely incinerated on a daily schedule, after which it will be allowed to cool. The ash will be sorted for non-combustible items (which will be removed and placed in heavy duty garbage bags to be sent to the closest community dump (Yellowknife)) As recommended by INAC (AANDC), all residue generated from the operation of the incinerator will be packaged and backhauled to an approved waste disposal site in Yellowknife.

5.3 Generator Shed Area

The Fly Camp tent may be also utilized as a temporary generator shed during geophysical surveys to be undertaken on the property. On completion of all surveys, the generator shed/Fly Camp tent will be inspected for any remaining hazardous materials (such as oil for generators, snow machines, pumps, etc.), cleaned, dismantled for salvage or disposal, and after which, the ground inspected. Used motor oil is normally collected in an empty drum and will be removed to at the adjacent Ulu Camp where it will be stored in sealed containers for shipping to Yellowknife for appropriate disposal or recycling; this practice will continue until final closure. Any potential remaining used materials such as floor-dry (vermiculite), drip pans and padding will be properly disposed of off-site. Any oil or fuel contaminated soil will be removed for proper disposal, or aerated on tarps. If necessary, the ground in the vicinity of the shed/tent will be sampled for contamination. The use areas will be raked clean and restored to prior condition.

5.4 Transportation Facilities

It is expected that transportation facilities at the camp will be minimal, consisting possibly of a helicopter landing pad (generally just a flat gravel area). Although no dock is expected, if one becomes necessary and is present at seasonal/final closure, it will be taken apart and burned. If a floating dock is used, the dock would be recycled to another project. If a gravel pad is used rather than a plywood landing platform for the helicopter, the pad area will be checked and any contaminated soil will be bagged and disposed of properly off-site in a landfill that has been approved to accept the contaminated soil, or aerated locally on tarps to the approved standards referred to in the Nunavut Department of the Environment's "Environmental Guidelines for Site Remediation". If necessary, ground in the vicinity of the pad will be sampled for hydrocarbon contamination. The used areas will be raked clean and restored to its prior condition.

Currently, no active winter access route exists directly to the main Ulu Camp or to the Hood River Fly Camp proposed for the Penthouse Lake area camp areas. A spur route may be planned to be reactivated along the route of the former Yellowknife - Lupin - Jericho - Ulu access winter road in future years: however, prior to initiating that route, archaeological survey will be undertaken and all required permitting will be in place.

5.5 Drill Sites

Drilling will be undertaken on the HOODRIVER-001 MEA property beginning late 2016 – once required archaeological permits are in force. All drill cuttings will be pumped/directed to a sump (natural depression or temporary dike) located a minimum of 31 metres from any surface water body where the water will then infiltrate back into ground and the cuttings can settle out; direct flow of the drill water back into a water body will not be permitted or possible. On completion of the drill hole, the cuttings will be allowed to dry out and will subsequently be buried or backfilled into the drill hole before capping. If overburden has to be disturbed, all topsoil present will be removed and stockpiled so that it can be replaced on top during backfilling. All sumps shall be backfilled with native surficial material upon completion of drilling and contoured to match the existing landscape. Direct release of cuttings into drill sumps will only be used when utilizing inert drilling fluids. If hydrocarbon based drill additives such as rod grease have to be used, the use of a filtration system aimed towards the reduction of release of harmful substances to the environment will be utilized prior to the release of the cuttings into a sump.

Each drill site will be completely restored immediately following drilling. This will include clean up of any fuel/oil spills, removal of all garbage, equipment and restoration of the sump area (any temporary dikes/dams/barriers will be removed and the sump will be covered with native soil).

All holes will be temporarily plugged immediately upon completion of the drilling, using whatever safe means available (e.g. rocks), to eliminate any hazard to wildlife. Prior to, or on completion of, the program, all open holes will be permanently plugged with a proper down hole plug and the area above the plug filled in. If later relocation of the hole is not required, casing will be removed whenever possible. Remaining casing will be cut off to ground level or below and permanently capped/sealed. Any excess drill chips will be poured back down the hole. Any holes with flowing water will be permanently sealed unless written instruction from the relevant authority indicates permission to do otherwise.

Drill core will be stored on-site in core racks as required by the underlying NTI MEA. All storage sites will be located at least 31 metres above the ordinary high water mark of any adjacent water body.

5.6 Uranium Mineralization in Drill Program

Uranium mineralization is not a target mineral for this exploration project, nor is any expected. In the remote event that uranium mineralization is encountered during drilling, the Government of Nunavut, Department of the Environment recommends the following procedures be carried out:

- Drill cuttings with a uranium concentration greater than 0.05% should be disposed of down the drill holes and the drill hole be sealed.
- Drill holes that encounter uranium mineralization with a content greater than 1.0% over a length of more than 1 meter with a meter-percent concentration greater than 5.0 should be sealed by cementing over the entire mineralization zone and beyond (this should be at least 10 meters above or below each mineralization zone).
- Core storage areas should be located at least 100 meters from the high waterline of all water bodies.

- Gamma radiation levels of a long-term core storage area should not be greater than 1.0 μSv , and should never exceed 2.5 μSv .

6.0 FUEL STORAGE AREAS

All fuel for the HOODRIVER-001 Program will be stored in existing, approved, bermed fuel storage areas located at the adjacent Ulu Minesite (Figure 2: Note no fuel will be stored on the HoodRiver-001 MEA) under existing permits held by Mandalay Resources that Mandalay currently has in force (2BM-ULU1520). This Ulu Camp fuel storage area will consist of segregated groups of drums, with empties separated from full drums of diesel and Jet-B. Waste fuel will be stored in sealed containers and backhauled to Yellowknife on backhaul flights for disposal or recycling. Propane, supplied in standard 45kg cylinders, will be stored upright, beside the kitchen facilities – or as required by current Mandalay permits.

Upon the annual fall closure of the HOODRIVER-001 Property/Project and again at final project termination, a fuel inventory will be completed to assess the quantity and type of fuel remaining onsite. At final closure, all remaining fuel will be flown out, except the minimal amount required during closure. In addition, the storage area(s) will be inspected. Any contaminated soil will be bagged and disposed of properly off-site in a landfill that has been approved to accept the contaminated soil, or aerated locally on tarps to approved standards. If any soil is contaminated sufficiently to be deemed necessary to require disposal into an approved landfill, the receiving landfill site must meet government approval to accept the soil. If the soil is to be treated on-site it must be treated to an approved standard before disposal as outlined in the Government of Nunavut, Department of the Environment's Environmental Guideline for Site Remediation.

If required, the ground in the storage areas will be sampled for contamination. The fuel use areas will be restored to its previous, pristine condition. Ultimately, at the end of each field season, all fuels and empty drums will be removed; usable fuel will be transported back to Yellowknife or to another project, and empties will be returned to the respective fuel outlets for cleaning/recycling or disposal.

Any fuel required on the Hood River Property, be it for drilling fuel or heating of the Emergency Tent will be supplied strictly on an "as required" basis. No more than three drums will be stored at a drill site at one time. The supply drum stored behind the Emergency Shelter will only be refilled on an "as required" basis. All fuel sites will have drip pans, absorbent material, spill kits on site and readily available.

7.0 CHEMICAL STORAGE

As the WPC crew will be using the Ulu Minesite camp as their base of operations, there should be no chemical storage on the HOODRIVER-001 MEA property except for any chemicals required at the diamond drill that will be required for drilling purposes.

The chemicals potentially that could be used on site may include, but not be limited to, household-strength cleaning supplies such as Javex, ammonia-based window/countertop sprays, wash soaps, degreasers, etc. In addition, there will also be limited amounts of other miscellaneous items such as antifreeze, insect repellent and aerosols. These products will be stored in their original containers in their respective use areas, with the empty containers, once the product has been consumed, being removed off-site to Yellowknife with routine garbage backhauls.

Once the drilling program is under way, the contractor responsible will store the required drilling muds, additives, oils and lubricants in a temporary storage shed at the Ulu Base Camp and move supplies to the drill site as required. These materials will not be present on site after the drill program has been terminated. Upon termination of the exploration program, any unused inventory will be returned to the Ulu Base Camp to be recycled to another project, returned to Yellowknife for storage, returned to the supplier or properly disposed of in a landfill. Partially-used containers will be safely removed for use at another camp or sent for landfill disposal. As part of closure activities, if required, ground at any chemical storage areas will be sampled for contamination. Areas in the immediate vicinity of chemical storage areas will be inspected; any contaminated soil requiring remediation will be collected, bagged and removed off-site for disposal. No chemical storage will occur over winter. All remaining chemical supplies will be backhauled to the Ulu Base Camp and then subsequently to Yellowknife at each yearly closure.

8.0 MOBILE AND FIXED EQUIPMENT

All mobile and fixed equipment will be removed from the HOODRIVER-001 Property prior to final closure. This inventory might include generators, pumps, boat motors, snow machines, power and hand tools, welders, and any drilling equipment or heavy machinery; that is, any equipment stored at the camp at the time of camp closure. Any equipment required for abandonment and restoration, such as shovels, chainsaw, a generator for power tools, etc., will remain on site until all activities are completed at which point will be back hauled to Yellowknife.

9.0 WATER MANAGEMENT

Water-quality monitoring will occur as part of the abandonment and restoration activities and will be done in accordance with the NWB water licence yet to be issued. Although highly unlikely that Penthouse Lake will be contaminated in any way by the establishment of the emergency fly campsite tent, if required, grab water samples will be collected from the emergency fly camp water source (Penthouse Lake) for analysis of standard parameters by an accredited laboratory (Enviro-Test Laboratories of Edmonton) to ensure minimal degradation from the demobilization and abandonment of the campsite.

10.0 PROJECT / CAMP SHUTDOWN

The Water and Land Use Permit Application, submitted on behalf of WPC Resources, has requested that the permit cover the period between June 01, 2014 and December 31, 2019. Essentially five field seasons.

Essentially due to current market conditions, no activity on the HOODRIVER-001 Property occurred onsite during the 2015 field season. The exploration program is expected to be initiated during the Spring of 2016. As a five year program was initially being proposed, yearly seasonal shutdowns of the Ulu Camp will be required. The camp will operate under the existing Ulu Licence (licence 2BM-ULU1520) and no Base Camp will be established on the Hood River Property. A temporary, emergency tent may be established on the Hood Property which will be completely remediated prior to the final closure of the program; currently expected to be during 2019. Extensions to existing permits will have to be requested as required.

10.1 Short-Term (Seasonal) Camp Shutdown

Since activity on the Hood River MEA Property remains at the exploration stage, there will continue to be periods of short-term shutdown, i.e., periods when the base camp at the adjacent Ulu Minesite will be inactive and no geophysical surveying, sediment sampling or drilling is occurring. In preparation for each such seasonal shutdown, the emergency fly camp at Penthouse Lake will be cleaned up and secured, an inventory taken, all unnecessary personal, office and camp items removed, and empty drums and garbage removed off site for proper disposal, thus ensuring public and wildlife safety. All fuel will be drained, and all fuel and power sources will be shut off and disconnected and backhauled to the Ulu base camp site. However, the camp will be left in such a way that any remaining equipment, buildings and utilities are stored in a serviceable and safe condition, such that start-up can be affected safely and efficiently, and in consonance with the terms and intent of the governing authorizations. If it is deemed at some point that a bear fence around the fly camp will be required and it is in operation at closure, it will remain activated as long as possible.

10.2 Final Camp Shutdown

At final shutdown all the drill sites will have been completely remediated. The camp area will also be remediated in the same manner as for short term closure; the exception being that at final closure ALL structures and equipment will be removed from the site.

In preparation for the final shutdown at the termination of the exploration program, the temporary emergency camp shelter will be disbanded and backhauled the Ulu Site and subsequently to Yellowknife. All material / garbage around the camp ground area will be cleaned up and disposed. All personal, office and camp items will be removed. Any empty fuel drums and non-combustible garbage will be removed off site for proper disposal, thus ensuring public and wildlife safety. All fuel and power sources will be shut off, disconnected and removed back to the Ulu Base Camp and subsequently to Yellowknife.

All non-reusable structures will be dismantled and wooden components (e.g., tent bases, steps, tables) burned on site on a gravel area, with all remaining debris such as nails, bolts, screws and plastic, gathered up, bagged and removed to the Yellowknife solid waste disposal

facility. If a bear fence was operational at closure, the fence will be removed and sold or recycled to another camp.

All disturbed areas will be contoured and stabilized upon completion of work. All disturbed surfaces will be remediated by ripping, grading or scarifying the surface to conform to the natural topography in order to promote re-growth of vegetation. The camp site will be remediated back to its original condition.

11.0 POST-CLOSURE INSPECTION AND/OR MONITORING

Final inspection, documentation and one or more site visits by community representatives, conducted by the permit holder in co-operation and consultation with NWB staff, the designated IANC (AANDC) field inspector and local land users will ensure successful closure of this exploration camp. Historically, some past abandonment procedures at campsites and fuel caches in the NWT and Nunavut remain visible after 50 years. Fortunately, this style of abandonment is no longer acceptable and will not be condoned by WPC or its agents.

If, in the judgment of regulators, it is deemed that monitoring is required in regard to some component of either the Hood River Emergency Fly Camp or their associated facilities, this will be carried out by the permit holder in such form and manner, and for such duration, as is best able to ensure successful abandonment and restoration of the property and its future benefit to other land users.

12.0 COMPANY COMMITMENTS

WPC Resources Incorporated is committed to:

- (a.) undertaking abandonment of the all camp structures in a well planned and phased manner;
- (b.) minimizing disturbance in the project area, in the area of the emergency camp site and at all drill sites;
- (c.) restoration of all camp/drill sites to acceptable standards, or better;
- (d.) financing the proposed restoration program;
- (e.) minimizing the leaching of metals into water draining from the property. As such all flowing drill holes will be permanently sealed to prevent the drill hole water from entering the surface environment.

As the Hood River MEA exploration program is at an initial stage, no tailing sites will be developed nor will any require remediation. Consequently, there will be no:

- (a.) risk/hazard potential of proposed tailings sites to be determined.
- (b.) acid generation potential of the tailings to be estimated;
- (c.) acid generation of tailings, waste rock piles and other disturbed areas to be addressed.

Initially Prepared: May 25, 2014.

Revised: September 23, 2015.

Respectively submitted on behalf of:

WPC RESOURCES INCORPORATED

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750 West Pender Street,
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CANADA V6C 2T7

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Facsimile: 778-379-1434
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Bruce Goad, P. Geo.,

INUKSHUK GEOLOGICAL CONSULTING.
Mineral Exploration Consultants.

InukshukGeological@Shaw.ca

APPENDIX I.

Distribution List.

This manual is to be distributed to the following WPC personnel:

WPC RESOURCES INCORPORATED,

Company President:

Stephen Wilkinson,
(Vancouver)

s.wilkinson@shaw.ca

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CANADA V6C 2T7

Telephone: 778-379-1433

Directors:

Stephen Wilkinson, President	s.wilkinson@shaw.ca
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Ian Graham, Director	ian@nkwazi.ca
Wayne Moorhouse, CFO	waynemoorhouse@shaw.ca
Robert Metcalfe, Director	rmetcalfe@sympatico.ca
and	
Ken Yurichuk, Director	kyurichuk@bobot-yurichuk.com

Geologic Contact / Consulting Geologist:

Bruce Goad, P. Geo., M. Sc.

INUKSHUK GEOLOGICAL CONSULTING.

(Langley, British Columbia)

InukshukGeological@Shaw.ca

Geologists:

Yet to be hired.
Yet to be hired.
Yet to be hired.
Yet to be hired.

All Field Staff

Yet to be hired.
Yet to be hired.
Yet to be hired.

Camp Manager:

Yet to be hired.

APPENDIX II.

Location of Camps and Fuel Storage.

LOCATION OF CAMPS

(UTM NAD 83 Zone 12)

Mandalay Ulu Base Camp (the Ulu Minesite) to be utilized by WPC Resources field crews during the duration of the proposed multi-year exploration program on the adjacent HOODRIVER-001 MEA Property:

The Mandalay Ulu Minesite Base Camp:

Lat (degree/minute): 66° 54' 28"

Long (degree/minute): 110° 58' 13"

Map Sheet - 076L/15

Potential Penthouse Lake Emergency "Fly" Camp Tent:

Lat (degree/minute): 66° 53' 37"

Long (degree/minute): 110° 54' 41"

Map Sheet – 076E/15

LOCATION OF FUEL STORAGE

(UTM NAD 83 Zone 12)

PRIMARY FUEL DEPOT: No Fuel will be stored onsite within the HOODRIVER-001 Property other than small quantities for immediate use (drilling/heating). The Ulu Camp will function as the main fuel depot (under licence 2BM-ULU1520).

NOTE: ALL FUEL WILL BE STORED AT THE ULU MINESITE UNDER EXISTING PERMITS CURRENTLY HELD BY MANDALAY RESOURCES CORP.

(Located at the Ulu Base Camp)

Lat (degree/minute): 66° 54' 28"

Long (degree/minute): 110° 58' 13"

Map Sheet – 076L/15

SECONDARY FUEL DEPOT:

No Secondary Fuel Depots Exist.
(nor are any planned)

Lat (degree/minute): 00° 00' 00"

Long (degree/minute): 00° 00' 00"

Map Sheet – 000L/00

APPENDIX III.

EMERGENCY CONTACT INFORMATION

EMERGENCY CONTACT INFORMATION			
NAME	POSITION	TELEPHONE	E-MAIL
WPC Resources Inc. Bruce Goad, P. Geo.	Vancouver Office Project Manager, (Inukshuk Geological) Cell Number	1-604-685-1144 1-604-533-2255 1-604-866-2254	S.Wilkinson@Shaw.ca InukshukGeological@Shaw.ca
Kitikmeot Inuit Association Luigi Torretti - KIA Wynter Kuliktana - KIA Mathieu Dumond Shane Sather Allen Niptanatiaok Monica Angohiatok Lisa-Marie Leclerc Jorgen Bolt Drikus Gissing Environment Canada Environment Canada Nunavut Water Board Nunavut Spill Line AANDC Fisheries and Oceans	Front Desk (Cambridge Bay) Senior Environmental Officer (Kugluktuk) Lands Officer (Kugluktuk) Wildlife Manager (Kitikmeot) Wildlife Officer III (Cambridge Bay) Conservation Officer (Kugluktuk) Conservation Officer II (Kugluktuk) Regional Wildlife Biologist Wildlife Technician II (Kugluktuk) Director Wildlife Management (Iqaluit) 24 hour pager Nunavut 24 Hour Spill Line Field Operations Division Manager	1-867-983-2458 1-867-982-3310 1-867-982-3310 1-867-982-7441 1-867-983-4167 1-867-982-7451 1-867-982-7450 1-867-982-7444 1-867-982-7446 1-867-975-7734 1-780-951-8600 1-967-766-3737 1-867-360-6338 1-867-920-8130 1-867-975-4295 1-613-993-0999	ltorretti@qiniq.com landsofficerkia@qiniq.com MDumond@GOV.NU.CA SSather@GOV.NU.CA ANiptanatiak1@GOV.NU.CA MAngohiatok@GOV.NU.CA LLeclerc@GOV.NU.CA jbolt@GOV.NU.CA DGissing@GOV.NU.CA spills@gov.nu.ca
Wildlife contacts from Government of Nunavut Directory: http://www.directory.gov.nu.ca/Search.aspx KIA Contacts from KIA Directory: http://kitia.ca/en/about-kia/staff			

List Updated: September 23, 2015.

ADDENDUM 1.

Abandonment and Decommissioning Plan

(Revised: 23-09-2015.)

Hood River Project

Nunavut Water Board Licence 2BE-HRP1419

WPC Resources Inc.,
Suite 202, 750 West Pender Street,
Vancouver, British Columbia.
CANADA V6C 2T7

Telephone: 778-379-1433

The following document is presented as an addendum to the 2015 Spill Contingency Plan and the Abandonment and Decommissioning Plan, both revised on September 23, 2015 and subsequently submitted to the Nunavut Water Board (NWB) by WPC Resources Inc. This addendum has been prepared in response to the request to supply additional information as noted in the Board's response to the 2014 Annual Report.

Items for revision:

➤ *Abandonment and Decommissioning Plan: requested under Part I, Item 2 NWB Licence No. 2BE-HRP1416.*

(1.) Inclusion of updated contact information for the Ulu camp facility and AANDC's representative (Replace "Peter Kusugak" with "Field Operations Division Manager");

- As a result of the current market conditions there has been no exploration program undertaken on the Hood River Property during 2015, therefore, the Ulu Camp has not been opened. Consequently, there is no telephone service available onsite. Once the Ulu Camp has been opened (planned for Spring 2016) WPC will contact the NWB with the current contact information/telephone number.
- Contact information has been updated in Appendix III of this document ("**WPC Abandonment and Decommissioning Plan**" (23-09-2015). AANDC contact "Peter Kusugak" has been replaced with "Field Operations Division Manager". The telephone number remains as: 1-687-975-4295

(2.) Inclusion of details related to the types and quantities of fuel stored on site;

- No fuel will be stored on the Hood River Property. Activities will be based out of the adjacent Ulu Mining Camp and all fuel will be stored onsite there in approved, bermed fuel storage areas.
- Once drilling is initiated on the Hood River Property limited (up to 3 drums) amounts of fuel will be onsite at the active drill site – for immediate consumption. On completion of each drill hole, any remaining fuel will be moved to the next drill site or off site, back to the Ulu Storage area.
- If the temporary emergency shelter (location shown on the following figure) is erected, one drum of fuel will be located here to fuel the heater in the shelter. It will be removed at the end of each field season.

(3.) Inclusion of a detailed site or topographic map showing the location of the emergency shelter, Ulu camp facility, fuel caches, spill kits, nearby water bodies and other relevant information.

- See the attached Figure 3: HoodRiver-001 Site Layout map (below).

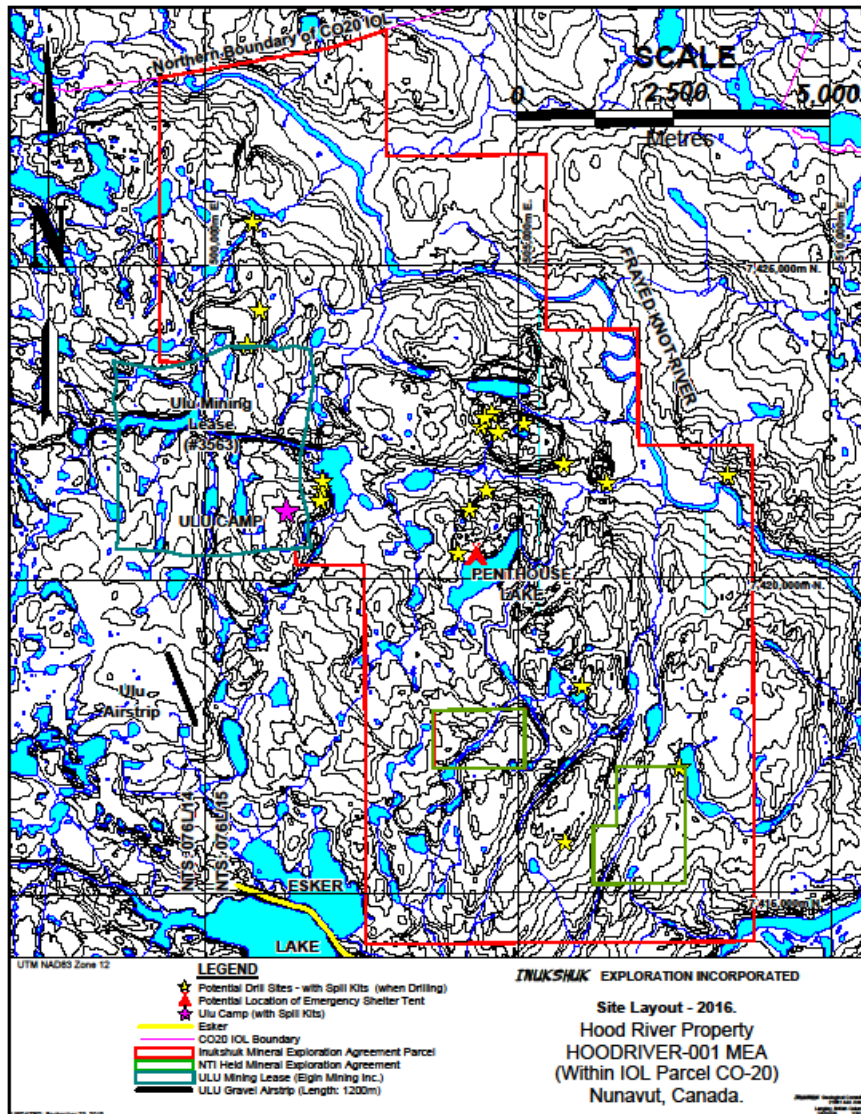


Figure 3: HoodRiver-001 MEA Site Layout Map.