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April 15, 2005

Ms Phyllis Beaulieu
 Licencing Administrator
 Nunavut Water Board
 P.O. Box 119
 Gjoa Haven
 Nunavut X0B 1J0

Nunavut Water
 Board

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RE: NWB Licence No. NWB2JACO203 - Annual Report

Dear Ms Beaulieu:

Further to our telephone conversation on 8 April 2005, this is to confirm that the drilling component of the 2004 program described under the subject Water Licence application was deferred until July-August 2005. The Jackson Inlet camp was inspected in 2004, but not occupied. The only activities carried out during 2004 were an airborne magnetic survey and sampling of soil, with meals and accommodation for the field crew at Nanisivik.

In consideration of the fact that no water was used for, or affected by, exploration activities of Twin Mining Corporation in 2004, it is my understanding from our conversation that this letter will be appropriate for fulfilling the Annual Report requirement.

Sincerely yours,



Dallas W. Davis, P Eng
 Exploration Consultant to Twin Mining Corporation

cc. Mr. Domenico Bertucci, Chief Financial Officer, Twin Mining Corporation