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File No: 2BE-JAC0611/TR/B2

April 16, 2007 By email

Dallas Davis
Twin Mining Corporation
Suite 1250, 155 University Avenue
Toronto, ON M5H 3B7
Email: dallas.davis@unb.ca

Subject: Submission of 2006 Annual Report

Dear Mr. Davis:

The Nunavut Water Board ("NWB") acknowledges receipt of a submission from Twin Mining Corp. titled 2006 Annual Report, submitted on April 2, 2007 as a requirement of Part B, Item 2 of water license 2BE-JAC0611. This submission has been placed on the NWB public registry and is available from the NWB ftp site at the following link: http://nunavutwaterboard.org/ftp/ Please refer to the folder entitled 2BE - EXPLORATION / 2BE-JAC.

This report is forwarded to the distribution list for information only. Anyone wishing to provide comments can do so by return mail to the Manager of Licensing at the address indicated below.

Sincerely,

Doreen Porter for:

Phyllis Beaulieu Manager of Licensing

Email: licensing@nunavutwaterboard.org

cc. Qikiqtani Distribution List