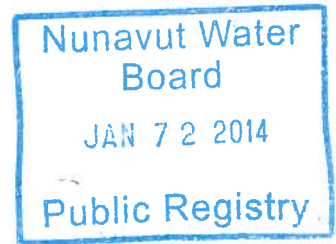


LUPIN MINES INCORPORATED

January 13, 2014

Phyllis Beaulieu
Manager of Licensing
Nunavut Water Board
PO Box 119
Gjoa Haven, Nunavut
Canada X0B 1J0



Subject: Annual Water License Fees – Lupin Mines Incorporate - 2BE-LEP1217

To Phyllis,

Please find attached cheque #1228 from Lupin Mines Incorporated in regards to water license 2BE-LEP1217 in the amount of \$876.00.

If you have any questions or require further information please contact Michele Jones at mjones@elginmining.com or 604-682-3366 #104.

Yours truly,

LUPIN MINES INCORPORATED

A handwritten signature in blue ink, appearing to read "Karyn Lewis".

Karyn Lewis
Executive Assistant

Suite 201 – 750 West Pender Street
Vancouver, BC Canada V6C 2T7
Tel: 604-682-3366 / Fax: 604-682-3363
info@elginmining.com / www.elginmining.com