

FILE No. 4961

TRANSMITTED VIA SEDAR

Montreal, May 14, 2004

Cumberland Resources Ltd
C/o Gowling Lafleur Henderson LLP

Att: Kathryn Cooper

RE: Filing of an Initial Annual Information Form ("A.I.F.")

Dear Sirs:

We have received the Annual Information Form of Cumberland Resources Ltd dated April 30, 2004 for the year ended December 31, 2003. This document filed with the Agence nationale d'encadrement du secteur financier is now part of the permanent information record.

Yours truly,

(s) Louise Allard

Louise Allard