

November 17, 2006

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers, Québec
The Office of the Administrator, Securities Administration Branch, New Brunswick
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Commission of Newfoundland and Labrador
(collectively, the "Securities Regulatory Authorities")

Dear Sirs / Mesdames:

Re: Cumberland Resources Ltd. (the "Company")

We refer to the short form prospectus of the Company dated November 17, 2006 relating to the qualification for distribution of 16,100,000 common shares of the Company.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 22, 2006 (except as to note 16 which is as of March 30, 2006) to the shareholders of the Company on the following consolidated financial statements:

- Consolidated balance sheets as at December 31, 2005 and 2004; and
- Consolidated statements of loss and deficit and cash flows for each of the years in the three year period ended December 31, 2005.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements.



This letter is provided solely for the purpose of assisting the Securities Regulatory Authorities to which they are addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Ernst + Young LLP

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