



**British Columbia
Securities Commission**

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**IN THE MATTER OF NATIONAL POLICY 43-201
MUTUAL RELIANCE REVIEW SYSTEM FOR
PROSPECTUSES**

AND

IN THE MATTER OF

CUMBERLAND RESOURCES LTD.

DECISION DOCUMENT

This final mutual reliance review system decision document evidences that final receipts of the regulators in each of **British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador** have been issued for a short form prospectus of the above issuer dated November 17, 2006.

DATED at Vancouver, British Columbia on November 17, 2006.

Scott Pickard

Scott Pickard, CGA
Senior Securities Analyst
Corporate Finance Branch

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