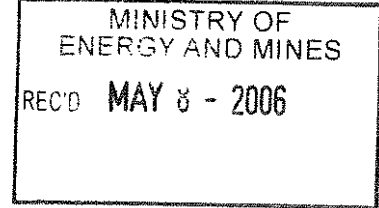




**Mount Polley
Mining Corporation**
IMPERIAL METALS CORPORATION

MP00145



May 2, 2006

Mr. Chris Carr,
Sr. Geotechnical Engineer
Ministry of Energy and Mines
7th Floor – 1675 Douglas Street
Victoria, BC V8W 9N3

Dear Chris,

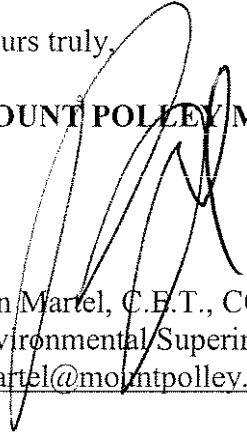
Re: Mount Polley Tailings Operating Manual 2006

Enclosed is a copy of our 2006 Tailing Operating Manual for the Mount Polley Project.

If you have any questions or concerns you may contact me at 250-790-2215 local 180.

Yours truly,

MOUNT POLLEY MINING CORPORATION


Ron Martel, C.E.T., CCEP
Environmental Superintendent
rmartel@mountpolley.com

Enclosure

Ref GRIT 4138