ID	Topic	Reviewer Comment	Reviewer Recommendation	Project Team Response
GRRB-1		Thank you for giving the GRRB the opportunity to provide feedback on this application. Our staff have reviewed it and determined that it falls outside of the GRRB's mandate, so we have no comment at this time.		None required
DDMI-1	Section 3.1.2	The draft Guidance Document provides a recommended approach to calculating the amount of closure security that should be retained as a "performance uncertainty holdback". There is no discussion of how/why this recommended approach was selected, how this closure security issue has been addressed in other jurisdictions, what other methods were considered and the rationale for the selected approach. Without this information it is both diffcult to adequately review the Guidance document and to consider application of other methods as suggested.	LWB should provide a background/rationale document that reviews possible approaches for calculating security holdbacks including how other Canadian jursidictions may have addressed the issue. The document should discuss the strenghths and weaknesses of each approach and a rationale for the option selected. This information should be made available for public review and comment with recommendations considered by the LWB before the Guidance Document is finalized.	The text in Section 3.1.2 has been updated to be more clearly describe how holdbacks can be determined, and introduces a third option to factor risk into the holdback derivation. The scenarios all work on the premise that the mine operator will provide an evaluation of performance expectations of the closure activity and detail how the costs for the holdback are to be determined. Given the information needed to evaluate the performance of closure activities in comparison to the closure criteria, and the site-specific nature of this information, the Project Team determined that there is no benefit to providing more detail in Table 1; ultimately, it will be up to the mine operator to establish the percentages based on the conditions specific to their project.
DDMI-2	Section 3.1.2 Table 1	For "tailings" and "wasterock" there is a minmum recommended holdback of 20% and a 50% minimum for water treatment (Table 1). DDMI understands that these are initial minimum values that would apply early in the closure period rather than permanent security holbacks. However the Guidance Document is significantly lacking in guidance around full and final return of security and how/when performance holdbacks can become 0%. Introduction of Guidance for estimating performance holdbacks must also include Guidance on full and final return of security. DDMI accepts the concept of a performance uncertainty holdback provided there is equivalent Guidance around the full and final return of security.	Section 3 of the draft Guidance Document must include Guidance on how/when performance uncertainty holdbacks will be fully returned. LWB should provide a background/rationale document that reviews approaches to full and final return of security including how this is done in other Canadian jursidictions. It is DDMI's understanding that the GNWT previously invested significant time/effort into conducting this type of "policy scan" and that this information could likely form the basis for the background/rationale document. This information should be made available for public review and comment with recommendations considered by the LWB before the Guidance Document is finalized.	The text has been updated to indicate holdbacks will be returned once it has been demonstrated that closure criteria have been achieved.
DDMI-3	Timeline and Process for Completion	When DDMI first posted closure security in 2001 under Water License N7L2-1645 and committed to a schedule of security increases it did so with the understanding that further guidance around return of security and "relinquishment" would be advanced. The need for comprehensive Guidance around the full and final return of closure security has been an outstanding issue in the NWT for at least the last 20 years. WLWB Directive of February 9, 2018 required DDMI to provide estimate for security holdback for the North Country Rock WRSA. Our submission to the WLWB of April 16, 2018 included a possible basis for estimating closure holdbacks and "trust that we can continue to work together to further clarify specifics". Despite expressed willingness to work together, DDMI suggest there has been limited opportunity to engagement on these topics.	LWB request for comments on the draft Guidance Document should be considered as the start of engagement on the importaant topics of security holdbacks and full release, rather than the completion. With significant closure and reclamation activities ongoing and more planned, DDMI recommends that the LWB/GNWT place a greater urgency on the consideration and development of final Guidelines.	The purpose of the update to the Guidelines is to clarify the security refund process and communicate expectations. This required developing the concept of performance uncertainty of closure activities for project components that require long term monitoring to compare performance to closure criteria. The update describes options to determine holdbacks that mine operators can utilize while also communicating that mine operators themselves can propose another method.
ADKFN-1	Section 1: Introduction	The guidelines now state that “Typically, a conceptual CRP is required during the project approval stage, followed by several interim CRPs during operations, and a final CRP before closure. As the CRP is refined throughout the life of the project and as progressive reclamation is completed, the closure cost estimate can be adjusted accordingly.” In the development of a CRP, the end goals should remain consistent throughout the iterations as project details become more refined. New iterations of the CRP should not be used as an opportunity to weaken	It should be clarified that updated iterations of a CRP should aim to provide more detailed steps to achieving the predetermined desired outcomes for the site, which should be identified in the earliest version of the CRP and made a topic of pre-engagement with Indigenous rights holders. It is important that land managers and Indigenous rights	The reviewer's recommendation is embodied in more detail in the MVLWB Guidelines for the Closure and Reclamation of Advanced Mineral Exploration and Mine Sites in the Northwest Territories (2013). A reference to those guidelines is in the footnote to the statement in question.
ADKFN-2	Section 1: Introduction	The guidelines state that “The Boards are guided by the INAC (2002) Mine Site Reclamation Policy for the Northwest Territories when approving a mine’s closure and reclamation plan and determining the corresponding security deposit.” The INAC (2002) Principles for Mine Site Reclamation stipulate that “The required standard of reclamation should be based on the 1994 Whitehorse Mining Initiative definition: "returning mine sites and affected areas to viable and wherever practicable, self-sustaining ecosystems that are compatible with a healthy environment and with human activities."" This principle is commendable in that it aims to achieve healthy, functioning ecosystems following site closure, but it fails to prioritize the ecosystem components and services that once existed there. The goal of achieving a viable and self-sustaining ecosystem is not synonymous with the goal of returning a site to the quality and functionality that existed before site development.	In this context, the goal of “viable and wherever practicable, self-sustaining ecosystems that are compatible with a healthy environment and with human activities” could allow proponents to design their CRPs to achieve a stable-state ecosystem that is of a lesser quality and functionality than the ecosystems that originally existed at the site. The goals of the CRP should be updated to reflect that the desired quality of reclaimed sites should be on par or better than conditions pre-development, and that the stable-state ecosystem established by the CRP should be able to sustain pre-development traditional activities (such as hunting, fishing, berry picking, etc.) as well. Overall, the result of the CRP should be in the best interest of the communities/land managers who will continue to rely on those ecosystems for generations. As a result, the Guidelines should include and require evidence of the co-development of CRP objectives with affected Indigenous nations.	To some extent, the ideas put forward by the reviewer can be addressed through the closure planning process, in particular as the principle of future use is worked into the closure objectives. In any case, the closure goal is established in the MVLWB Guidelines for the Closure and Reclamation of Advanced Mineral Exploration and Mine Sites in the Northwest Territories, which underwent extensive public review over many years. If changes to the goal are warranted, they must be made through an extensive public review process related to the CRP Guidelines and cannot be made through updates to the Closure Cost Estimating Guidelines.

ID	Topic	Reviewer Comment	Reviewer Recommendation	Project Team Response
ADKFN-3	Section 2.3: Developing the closure cost estimate	The guidelines now state that "All estimates are to include post-closure monitoring costs (for example water quality monitoring, geotechnical inspections, etc.) and post-closure maintenance costs (for example the costs of repairing eroded areas of a tailings cover that would be reasonably expected in the future)." The addition of this guidance is greatly appreciated, given that management of long-term impacts and commitments to monitoring have been historically inadequate, resulting in a reduced quality of life for the communities who live with the long-term consequences of resource development sites. However, given that post-closure impacts and chronic problems can persist decades or centuries into the future, the wording of this new guidance should be updated to reflect that longer timeline. Proponents should be informed in the pre-submission engagement that there is an expectation that long term problems (on the scale of 10s to 100s of years) will be their responsibility.	The wording in this new guidance should be updated to reflect the true timelines of monitoring and post-closure responsibility that proponents are expected to shoulder. In the RECLAIM user manual, the example given for long-term post closure costs is "more than 20 years," which in many cases is inconsistent with the legacy mine waste risks that First Nations inequitably bear, and which persist for many decades if not hundreds of years. It should also be made more apparent that security estimates should include funding for contingency measures for post-closure response actions that may be necessary if long-term monitoring reveals that the CRP success criteria are not being met, even 10s to 100s of years after the closure. Furthermore, there should be contingency provisions within the security estimate process to allow for unexpected risks and conditions which may require additional monitoring or remediation activities.	The Project Team agrees that monitoring and maintenance may reasonably be necessary for years or decades before closure criteria are met. This is currently reflected in the following sentence in Section 3.0 of the draft Guidelines: "may need to monitor for years or decades to verify that closure criteria for water quality, physical stability, and future use are met." Regarding the reviewer's comment that risks may persist for centuries, as noted in the 2013 Closure Guidelines, "Designing for a walk-away scenario and eliminating long-term active care requirements is particularly important in the NWT due to the isolation of mine sites and high transportation and mobilization costs." Legacy sites did not meet many of the modern closure planning expectations. While closure designs should consider the very long-term (centuries or more), modern closure plans in the NWT should not include an expectation for centuries of active monitoring and maintenance. The extent to which passive monitoring and long-term occasional maintenance may be needed once a site has stabilized is less clear. This issue can be clarified on a case-by-case basis, in any future updates to the 2013 Closure Guidelines, or other initiatives by the Boards, other regulators, and landowners.
ADKFN-4	Section 3.1.2: Performance Holdbacks	Performance Holdbacks are defined based on Direct Cost items and their associated performance uncertainty. However, the uncertainty associated with non-item specific phenomenon, such as climate change, are not accounted for. First Nations in the north are dealing with the impacts of climate change at a disproportionate rate relative to other parts of Canada. Climate change and other landscape-scale changes present a challenge to the stability of ecosystems in the North, and infrastructure built there. In some cases, the short-term stability of resource sites may not be an issue, but the long-term uncertainty may present disproportionate and unacceptable risks to the long-term health of communities and the ecosystems they depend on.	The scope of performance holdbacks should be expanded to capture uncertainty and contingency for long-term changes (decades to centuries) in the landscape that could threaten the long-term stability of closed resource sites. Shifting rain patterns, river meandering, and increased risk of wildfire are just a few examples of long-term challenges that could threaten the stability of closed sites. Part of the contingency funding or holdback value should account for this uncertainty in these long-term changes.	These long-term issues should be addressed as part of the regulatory process and the Environmental Assessment before the project is authorized. Note that the purpose of a holdback is to retain funds until it can be demonstrated that closure activities have performed successfully, the temporal extent is defined by the closure criteria and long term monitoring data. This is separate from potential long term issues identified by the reviewer that impact the site and is beyond the scope of this initiative. Regarding climate change, the Project Team agrees that climate change uncertainty could result in a performance holdback and have revised section 3.1.2 Performance Uncertainty and Associated Holdback to reflect this, as follows: "In any case where climate plays a role, information pertaining to whether climate change could negatively influence the long-term performance of closure activities should be provided. While the Boards expect that closure designs will account for climate change, there is inherent uncertainty in climate change predictions. Importantly, climate change predictions are currently only valid until approximately 2100, even though closure designs must perform well beyond then. Many years or even decades will pass between the design phase (during operations) and when closure criteria are met (at the end of the post-closure monitoring period), while internationally accepted climate change predictions may be updated during that period. Therefore, the assumptions made during the design phase should be verified post-closure by updating any modeling that relies on climate assumptions. Where climate change beyond 2100 could reasonably mean that closure criteria may not be met (for example, if PAG rock might thaw after the year 2100), a performance holdback may be appropriate. This performance holdback would apply until post-closure modeling has verified that closure criteria will continue to be met within the timeframe of updated climate change predictions, which by then should be well beyond 2100. If the operator does not believe that there are any risks or uncertainty associated with climate change, they should provide a detailed explanation supporting this assumption."
ADKFN-5	Section 3.1.3: Required documentation (in support of a security refund request)	Given that First Nations in the north are dealing with disproportionate impacts of climate change, the uncertainty associated with long-term changes and potential for catastrophic changes to landscape features should be accounted for in requests for security refunds.	The Reclamation Completion Report (RCR) requirements should be amended to include a separate line item that documents updated climate change models or other long-term uncertainties that could threaten the stability and safety of the closed site. If the proponent does not believe that there are any risks or uncertainties associated with climate change or other long-term phenomena, they should provide a detailed explanation why there is no uncertainty, which can be considered by the land manger when reviewing the request.	The Project Team agrees that closure planning must consider the impacts of climate change. Text has been added to address the reviewers comment and recommendation. If changes to RCR requirements are warranted, they would need to be made via a public process, most likely related to an update to the CRP Guidelines (where the RCR requirements are established) and/or the MVLWB Standard Water Licence Conditions list, which include a requirement for an RCR
IEMA-1	Definitions and Acronyms	A key term used throughout the document is 'closure', but no definition is provided for the term.	Define the term 'closure'	The Project Team feels it would be best to define the term 'closure' as part of the future updates to the 2013 Closure Guidelines. Throughout these Guidelines the term closure has been replaced with defined terms, namely closure and reclamation, closure cost estimates, and closure criteria.
IEMA-2	Use of the Terms 'Landowner' and 'Land Manager'	The term 'Landowner' as defined in the document references different parties depending upon whether the land is settlement lands, other private lands or lands administered by the GNWT or Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC). The term 'Land Manager' is not defined.These terms appear to be used inconsistently throughout the document. As an example, section 2.4.1 (last paragraph) states site-specific costs should be discussed "with the GNWT, CIRNAC, or other landowners" prior to submitting them to the Board, while section 2.4.2 (last paragraph) states proponents are strongly encouraged to discuss proposed phased payment approaches with the "landowner or land manager". In the first example, specific reference is made to the GNWT and CIRNAC as being landowners, while in the second example, no specific reference is made to either the GNWT or CIRNAC. The inconsistent use of the term 'Landowner' and absence of a definition for 'Land Manager' may cause confusion for the reader.	Use of the term 'Landowner' should be reviewed throughout the document and, if there is a significant difference between the terms 'landowner' and 'land manager' (as in they are not synonymous), the latter term should be defined	The Term Land Manager has been removed from the document and the following addition has been made to the definition of Landowner to acknowledge land management structures across the Mackenzie Valley: "The LWBs acknowledge that the general understanding of this term does not reflect the various land management structures across the Mackenzie Valley; however, the legislated definition of 'landowner' includes both landowners and land administrators, so this term is used in this Guide for consistency with the legislation."

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IEMA-3	Engage with the Landowner or Land Manager Before Submitting an Estimate	Section 2.2 of the document appears to use the terms 'engage' and 'collaborate' interchangeably.The Mackenzie Valley Land and Water Board defines 'engagement' in its Engagement Guidelines for Applicants and Holders of Water Licenses and Land Use Permits to mean "the communication and outreach activities a Proponent undertakes with affected parties prior to and during the operation of a Project." This suggests engagement activities could range from: (a) entering into a conversation with somebody by simply going up and speaking to them to; (b) working collectively towards a particular and common purpose (e.g., develop consensus on a closure security cost estimate). The term 'collaborate' on the other hand is generally interpreted more narrowly to suggest two or more people are working collectively towards a particular and common purpose.	Use of the terms 'engage' and 'collaborate' should be reviewed in section 2.2 and throughout the document to ensure consistency in their use and, if there is a significant difference between the terms (as in they are not synonymous), they should be defined.	The reviewer is correct. The Guidelines have been revised to use the term "engage" rather than "collaborate".
IEMA-4	Board Expectations for Security Refunds for Completed Closure Activities	The Agency is generally satisfied with section 3 (with the exception outlined below) and suggests its inclusion will lead to greater predictability and consistency in determining whether, and what portion of, security should be held back for future uncertainties and liabilities upon completion of progressive reclamation and final closure activities. Experience suggests however, that post-closure performance uncertainties and associated holdback of security will continue to be a difficult issue to deal with. In an attempt to provide greater certainty, Table 1 of the document describes a range of security holdbacks, based on a percentage of the latest Direct Cost items, that the developer and landowner are to consider. The actual percentage holdback to be applied is determined on a case-by-case basis and is to reflect the implications and consequences of the activities not performing as planned within the context of the project's setting and sensitivity of the local and regional environment. The Agency suggests that, where possible, the document should provide additional guidance by assigning narrower bands of holdback percentages where evidence is available on the implications and consequences of the closure and reclamation activities not performing as planned. As an example, geochemical testing and acid-base accounting of waste rock provides evidence as to whether the rock is potentially acid generating (PAG), non-acid generating (non-PAG) or uncertain as to its acid generation potential. In general, the greater the acid generation potential, the greater the potential for long-term acidic drainage and leaching of metals from the rock pile, and therefore more significant environmental implications and consequences would be anticipated should the closure and reclamation activities not perform as planned. This knowledge and practical experience should enable the Board to provide additional guidance by assigning a greater holdback of security to rock piles that consist of PAG rock as compared to those consisting of non-PAG rock. There may be examples that apply to other Direct Cost items.	Review Table 1 with the intent of assigning narrower bands of holdback percentages where evidence is available on the implications and consequences of the closure and reclamation activities not performing as planned, particularly as it applies to rock piles.	The options presented in the Guideline for determining holdbacks all work on the premise that the mine operator will provide an evaluation of the performance of the closure activities. Given the information requirements needed to evaluate the performance of closure activities in comparison to the closure criteria, and the site-specific nature of this information, the Project Team determined that there is no benefit to providing more detail in Table 1; ultimately, it will be up to the mine operator to establish the percentages based on the conditions specific to their project. The mine operator can propose what percentage they feel is appropriate, so long as supporting rationale is provided. Further, the mine operator can propose an alternate method so long as the expected submission requirements are met, as outlined in section 3.
IEMA-5	Editorial Errors and Other Suggestions	Several minor editorial errors and other suggestions were identified during the Agency's review.Cover Page: include the original and revision date of the document.Section 2.3 (second paragraph): minor editorial error.Section 3.1.2 (second paragraph): correct reference to section 3.1.2.	Make adjustments as needed	The recommended administrative updates have been made. The publication date and the revision date have been included in a revision history table.
IEMA-6	Editorial Errors and Other Suggestions	Several minor editorial errors and other suggestions were identified during the Agency's review.Cover Page: include the original and revision date of the document.Section 2.3 (second paragraph): minor editorial error.Section 3.1.2 (second paragraph): correct reference to section 3.1.2.	Make adjustments as needed	The recommended administrative updates have been made.
CNSC-1		Section 4.4 Preventing Duplication	Excellent section as it ensures the applicant or licensee doesn't have to duplicate financial assurances but simply demonstrate that one exists. Since the organization I work for (CNSC), already has long-standing requirements for all of its licensees related to both decommissioning and financial guarantees, this clause eliminates confusion and can open the door to potential MOUs with MVLWB if additional financial assurances are required.	None required
EMAB-1	Section 1 - Guiding Principles	Section 2.4.2 of the Draft Guidelines provides the only reference to an important overarching guiding principle, that closure costs at a site must never exceed the amount of security in place at that time: This rationale must include a discussion of how the proposed security deposit for each milestone ensures the estimated cost to close and reclaim the site never exceeds the security deposit held during any phase of the project.This principle should apply in all cases, whether a proponent provides security in a phased approach or a one-time submission. It is this principle that protects public government from incurring liability at mine sites. The requirement for proponents to propose and governments to hold sufficient security at any point in time to cover all of the costs that may be associated with closing and reclaiming a site at that time should be clearly stated in the introductory sections of the Guidelines. If there are existing policies that address this principle, those should be referenced.	Add a statement of guiding principles to the Guidelines including that the estimated closure cost can never exceed the security deposit.	The reviewer's comment has been adopted (see Section 2.4.2)

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EMAB-2	Prescriptive Requirements eg. Section 3, p.9, top; Table 1, p. 17, Buildings and Equipment row	The Draft Guidelines generally indicate (e.g., Section 2.3, Section 3) that closure activities associated with prescriptive requirements and objectives will not require hold-backs of security. The Draft Guidelines argue that these straightforward, prescriptive activities and outcomes can be easily verified – for example that it is easy to verify that a building, or pipeline or powerline is removed. While the execution of the prescribed tasks can be verified, there could still be outstanding risks and requirements that require hold-back. For example, removal of a pipeline or building may require recontouring and re-vegetation to control erosion, or maybe a proponent expects that the land where a building is removed will naturally re-vegetate and be resistant to erosion. There are risks that erosion may still occur, and there are outstanding requirements (and costs) associated with monitoring for erosion. While the post clean-up costs for prescriptive requirements and activities may be less or may be more predictable, there should be no assumption that such costs are not relevant.	Ensure potential outstanding risks for all closure activities are assessed, along with appropriate holdbacks. Revise Section 3, p. 9, para. 1 and similar to reflect these potential costs	In the example presented by the reviewer, re-contouring and re-vegetation would have associated RECLAIM line items, and those may have performance-based closure criteria with some degree of performance uncertainty. However, the line items for building removal should typically not have performance uncertainty. Nonetheless, it is acknowledged that some seemingly straightforward closure activities could have performance uncertainty. The expectation of mine operators is that these scenarios would be evaluated on a case-by-case basis as each project is inherently different and poses different risks to the surrounding environment. This expectation has been included in the Guideline and revegetation has been added as a line item in Table 1.
EMAB-3	Potential for permanent risks eg. Section 3, p. 9 para 2 & 3	The Draft Guidelines explicitly recognize that achievement of closure objectives and criteria may not be immediately apparent upon completion of planned closure activities. They acknowledge the need for long-term monitoring and maintenance for some types of structures and facilities. This is an important concept for addressing and minimizing long-term risks for the environment and public government. It would be useful if the Draft Guideline also acknowledged that some facilities and sites may have permanent risks that require monitoring and maintenance. For example, site with tailings dams or water conveyance channels that present risks to waste storage facilities may require commitments for permanent monitoring and maintenance. In these cases, closure objectives may never be met, or require ongoing and permanent confirmation that they continue to be met. Even if the objectives are met, there may be outstanding and continuing liabilities. The Guidelines should be revised to recognize that it may not be possible to reduce liability and security to zero for many projects.	Acknowledge that some sites may have permanent risks that require permanent ongoing maintenance and monitoring. Revise Section 3, p. 9, para. 2 & 3 and similar to reflect potential for permanent risks.	While the reviewer raises valid points for discussion, the issue of final relinquishment and long-term liabilities is outside the scope of the Guidelines. A statement clarifying this has been added to the introduction.
EMAB-4	Details about cost-estimation - Section 2 & Section 3	Section 3 addresses the Boards' expectations for security refunds. Section 3.1.1 provides details about the methods for estimating security – much more detail than contained in Section 2 that addresses the Boards' expectations for cost estimates. For example, Section 3.1.1 provides details about estimation of direct and indirect costs, mobilization/demobilization, post-closure monitoring and maintenance, etc. The content is valuable in the Guideline, but is relevant to all closure cost estimates, not just those associated with security refunds. Much of the content of Section 3.1.1 should likely be moved into Section 2. Section 3.1.1, which proposes a holistic re-evaluation when requesting a security refund (a good idea), could then refer to the requirements described in Section 2.	Move content of section 3.1.1 to section 2 as appropriate to provide detail applicable to all closure cost estimating, including security holdbacks.	A sentence has been added to Section 3.1.1 to acknowledge that the guidance on the holistic evaluation may be useful for security adjustments that are not refund requests.
EMAB-5	Contingency Costs - Section 3.1.1	Section 3.1.1 provides a general description of the rationale for including contingency costs is a cost estimate. The Draft Guideline refers to the RECLAIM User Manual, identifying contingency to address two types of uncertainty that affect costs: •Scope uncertainty related to what specific activities may be required, or what may be involved in in doing the activities, and •Bid or Cost uncertainty that relates to the actual costs for construction and implementation of the project. The Draft Guideline notes that contingency amounts in cost estimates may drop as the mine develops and closure planning progresses and there is a better understanding of the closure plan. The Guidelines should also point out that contingencies are never expected to reach zero because there is still uncertainty about costs even when projects are under construction. The Yukon's "Reclamation and Closure Planning for Quartz Mining Projects: Plan requirements and closure costing guidance" is informative in the area of contingencies:	Guidelines should state that contingencies are never expected to reach zero due to inherent uncertainties in cost estimation.	The Guidelines were revised to incorporate the recommendation.
EMAB-6	Contingency Costs (cont.)	"The Association for the Advancement of Cost Engineering (AACE) defines contingency as "An amount added to an estimate to allow for items, conditions, or events for which the state, occurrence, or effect is uncertain and that experience shows will likely result, in aggregate, in additional costs" (AACE International Certified Cost Technician Primer, Supporting Skills And Knowledge Of A Cost Engineer. 1st Edition – January 2011).Estimates should include contingency costs that are intended to address the errors arising from the use of assumptions and conceptual information during project design and planning. This type of contingency is intended to address uncertainty in the cost estimates, not uncertainty about the adequacy of proposed measures, or uncertainty related to worst-case outcomes. It is a contingency that should be expected to be expended. If there is significant uncertainty about performance of proposed reclamation and closure measures, such costs should be addressed separately as risk contingencies.Uncertainty about cost estimates arises primarily from two areas; scope and bid uncertainties. Scope uncertainties relate to the level of understanding of what specific activities will be required, while bid uncertainty relates to the actual costs for construction and implementation of the project.For schematic or feasibility level designs which are typical for early versions of RCPs, accuracy ranges can be 30% or more on the high side, indicating that contingencies up to 30% of direct project costs would be warranted to address cost uncertainties. As the level of design progresses, the contingency percentages may be reduced, but such reductions should be supported by demonstrated achievement of greater detail in designs.Contingencies should never be removed entirely because cost estimate uncertainties continue even once the project is under construction. However, once detailed designs for construction are in place, contingency costs may be reduced to as low as 5% to 10%."		Please see response to EMAB-5.

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EMAB-7	Performance Uncertainty - Section 3.1.2	Section 3.1.2 describes consideration of performance uncertainty and correctly distinguishes this type of uncertainty from that addressed by the contingency amount in the RECLAIM model. This is an important distinction. Contingencies like those addressed in the RECLAIM model should be considered as costs that are likely to be incurred in carrying out the project. Performance uncertainty, on the other hand, leads to costs that may be incurred. There are, of course, different levels of performance uncertainty, depending on many factors like precedents for similar activities, level of design, research outcomes, certainty of investigation results, etc. While the Draft Guideline includes the content about performance uncertainty in a section about performance holdbacks, the text suggests that the MVLWB may be intending to include performance uncertainty in cost estimates (and associated security amounts) in a more general way: "It is anticipated that for existing water licences this concept will be added into the security evaluation as part of future security adjustments and refund requests." The inclusion of performance uncertainty costs for planned closure activities is quite different from retaining a holdback of security for completed activities. Nonetheless it may be beneficial in some cases and will help to reduce liability risks for public government. If the Boards are intending to include contingency amounts for performance uncertainties, this should likely be addressed in Section 2 on closure cost estimates, not solely in relation to holdbacks.	Include discussion of contingency amounts for performance uncertainty in Section 2 on closure cost estimates as well as in relation to holdbacks	A discussion on contingency costs related to performance holdbacks has been added to sections 3.1.1 and 3.1.2
EMAB-8	RECLAIM Model	The Draft Guidelines identify the RECLAIM model as the preferred method for estimating closure costs in the NWT. The Guidelines note that the RECLAIM model is maintained by CIRNAC and GNWT, with periodic updates to address changes in unit costs, etc. Given that the governments have and are implementing mine closure projects in NWT, have there ever been comparisons of actual reclamation costs incurred by government in comparison to those estimated for the same activities as those conducted by government at abandoned mines. If not, this may be a useful exercise to validate and calibrate the model.	none	This is outside the scope of this initiative.
EMAB-9	Definitions - Landowner	The definition of Landowner includes the title holder of private lands. The use of the term Landowner in other definitions and in the Guidelines should be checked to confirm applicability with respect to this type of landowner. For example, the definition of "Security Deposit" refers to funds held by a landowner. However, it seems unlikely that any private landowner would be able to hold such funds.	If the use of the term landowner in the Guidelines is never relevant to private landowners, the portion of the definition related to private landowners could be removed.	The use of the term throughout the document has been reviewed. The definition of Landowner is a legislated definition obtained from the Mackenzie Valley Land Use Regulations.
EMAB-10	Definitions - Progressive Reclamation	The definition of progressive reclamation states that it is reclamation that "takes advantage of cost and operating efficiencies by using the resources available from an operation to reduce the overall reclamation costs incurred." While this encompasses some progressive reclamation, it seems to narrow the interpretation too much. Progressive reclamation could be undertaken (and in fact necessary) for many reasons, whether it takes advantage of cost and operating efficiencies or not. For example, progressive reclamation of acid-rock drainage conditions may be needed to avoid continued oxidation while mining continues in other areas of a site. Similarly, reclamation of disturbed areas may be needed to reduce erosion once activities in a certain area are complete.	The concept of progressive reclamation is accurately portrayed by the opening and closing sentences of the definition. The middle sentence narrows the definition too much and should be removed.	The definition of progressive reclamation has been updated to match the definition from the MVLWB Standard Water Licence Conditions Template.
EMAB-11	Definitions - Security Adjustment	The definition refers to changes in the closure plan or progressive reclamation as reasons for security adjustment. While the list is not intended to cover all potential reasons for adjustment, it should be expanded to at least include changes in the estimated closure cost. This is potentially the most common reason for making adjustments in security, simply that unit costs or some other cost factors have changed, even if the closure plan status remains the same. Similar comments apply in related sections of the Draft Guidelines where security adjustment is discussed (e.g., Section 2.4)	Expand list of reasons for security adjustment to included changes to unit costs. Apply to other sections of Guidelines as relevant.	The definition in the Guidelines has been revised to incorporate the reviewer's recommendation.
EMAB-12	Definitions - Security Deposit	The proposed revision to the definition includes reference to the potential use of security deposits "to take measures to address situations of non-compliance at the site." While the legislation provides for use of security for this purpose, it does not provide for the maximum amount of security to include the cost of such measures (See Section 1.2 of the Draft Guidelines re: Authority). As such, it may be useful for the definition to further clarify that if security is used for such purposes, there would be an expectation for a proponent to restore any funds to the security bond.	Clarify that if security is used to address non-compliance issues, the proponent would be required to restore those funds to the security bond.	This issue is outside the purpose and scope of these Guidelines. However, the reviewer or other parties can refer to the *Waters Act* for information on the GNWT's authority to use security for issues related to non-compliance and the authority to recover those cost.
EMAB-13	Section 2.2 - Engagement about estimates	The Draft Guidelines propose that any reviewers who propose a closure cost estimate should collaborate with the proponent and GNWT. While such collaboration may be advantageous for the Boards, it may not always be appropriate. Reviewers may have objectives and goals that are fundamentally different from proponents and governments, for example they may be opposed to a project and may wish to propose cost estimates as rationales for specific positions. These types of situations are ones in which reviewers should genuinely expect that the Boards would hear and decide about different perspectives.	Reconsider proposal to require reviewers to collaborate with the proponent and GNWT.	The Guidelines have been revised to incorporate the reviewer's recommendation.

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EMAB-14	Section 2.3 - Develop cost estimates	Section 2.3 describes three types of regulatory compliance costs that are not included in RECLAIM. It notes that these costs may not be well refined at the initial licensing phase. The Guideline should also include a clear expectation that in instances of uncertainty about cost estimates conservative values should be included. If future work improves the understanding, then cost estimates can be refined. The overall expectation should be that early costs estimates may over-estimate the reclamation costs due to uncertainty, while refinements will generally lead to reductions in estimates as understanding of requirements and costs improves. This should be a general expectation, not just related to the three types of regulatory compliance costs referenced.	Address comment in guidelines where relevant.	In principle, the Project Team agrees that some costs may decrease as certainty increases throughout the mine life. However, a blanket statement that "in instances of uncertainty about cost estimates conservative values should be included" may not account for the complexities and nuances already embodied in the Guidelines and the RECLAIM Manual. While a conservative approach to closure cost estimating is often used, overestimating the costs for individual line items with uncertainty is not a universal principle. At least to some extent, the contingency percentage addresses uncertainty, as well as the use of the upper range of unit costs. In some cases, uncertainty can also be addressed by adding the costs of contingency activities (e.g., short-term water treatment), when there is uncertainty. The nuances of these examples are already embodied in the RECLAIM manual, the RECLAIM model, and to some extent, the Guidelines. Also, the 2002 INAC Policy, which guides the Board's decisions, states that the liability (at its highest in any given year) should equal the financial security. In general, accounting for uncertainty in the estimate is sufficiently addressed by the existing guidance. Note that performance uncertainty, as described in the updated Guidelines is a separate issue, and not to be confused with the uncertainty discussed here.
EMAB-15	Section 3.1.1	Section 3.1.1 states that contingency amounts may drop "when the mine moves from construction into operation or when the operational phase transitions to closure and the ore deposit gradually becomes mined out." The reason for reduction in contingency amounts is not related to the status of mining activities. Instead, it is related to the level of understanding of closure activities – how much engineering, design and investigation has been done to support the closure plan, for example. The text should be clarified to identify a more appropriate rationale for reducing contingency amounts.	Address comment in guidelines where relevant.	The Guidelines have been revised to incorporate the reviewer's recommendation into sections 3.1.1 and 3.1.2.
EMAB-16	Section 3.1.2	Section 3.1.2 refers to Table 1 that "identifies holdbacks related to performance uncertainty by the main components of the RECLAIM model." While the percentages in Table 1 provide guidance for typical examples, there will be circumstances in which more conservative numbers will be needed.	The Guideline should be revised to clarify that proponents may apply the stated numbers only if they demonstrate that the conditions and the status of their planning is consistent with the descriptions in the table. If conditions are different than those described in the table (e.g., a pit with concerns related to rock stability performance, not just overburden stability) then alternative numbers should be applied and justified.	Section 3 of the Guidelines has been revised to more clearly indicate that whichever method is used to determine a holdback, supporting rationale that accompanies the refund request will need to account for site-specific conditions.
EMAB-17	Table 1	Some of the recommended performance uncertainty holdback ranges in Table 1 have a minimum holdback value of 20% - for example "tailings" and "waste rock". There does not appear to be guidance on if/how this holdback would ever be released and it could be inferred that it is intended as a permanent holdback.	LWB/GNWT clarify if the minimum holdbacks in Table 1 are intended to be permanent and if not what would be required to have these minimum holdbacks released. The clarification should be made available for review/comment prior to finalizing the Guidance Document.	The Guidelines have been revised to indicate that holdbacks will be refunded once it has been demonstrated that closure objects and closure criteria have been achieved.
EMAB-18	Table 1	Tailings: Table 1 proposes that the lower end of uncertainty applies at sites with favourable geology, related to acid rock drainage and metal leaching. The level of performance uncertainty for tailings facilities could also be influenced by the choice of design criteria. For example, if a proponent chooses to design and build water conveyance and containment facilities to withstand 1:100-year return-period events, there is greater performance uncertainty than for facilities designed and built to withstand 1:1000-year return-period events. Similar comments apply for "Water Management" in Table 1.	Address comment in guidelines where relevant.	The influence of design criteria on performance uncertainty has been incorporated into the Guideline. The options presented in the Guideline to determine holdbacks all work on the premise the mine operator will provide an evaluation of performance expectations of the closure activity. Given the nature of the information needed to evaluate the performance of closure activities in comparison to the closure criteria and how this is anticipated to vary by each project, the Project Team does not see a benefit to providing more detail as it will be up to the mine operator to establish the percentages based on the conditions specific to their project. The mine operator can propose what percentage they feel is appropriate, so long as supporting rationale is provided. Further, the mine operator can propose an alternate method so long as the expected submission requirements are met, as outlined in section 3.
EMAB-19	Table 1	Chemicals: The Draft Guideline proposes that there is some uncertainty related to landfarming of contaminated soils and that holdbacks would be required. There is definitely uncertainty about performance of landfarming. However, the outcomes can be measured with effective monitoring – and typically are. For landfarming, there should be no consideration of security refund simply for placing material in a landfarm. Instead, refund should only be considered once the material is remediated according to monitoring. In this case, there would be little need for holdbacks associated with landfarming. On the other hand, there may be a need for holdbacks to address contaminated soil that is not identified at the time of a request for security release.	Address comment in guidelines where relevant.	It is reasonable to anticipate a reduction in the holdback to account for the completion of aspects of remediating contaminated soil through landfarming; however, the specific nature of such a reduction is beyond this initiative and will be evaluated on a case-by-case basis. Further, the holdback percentage in Table 1 are not assumed to be appropriate for all scenarios. It is anticipated that larger holdbacks than the percentages included in Table 1 could be required depending on the circumstances.
EMAB-20	Definition of "Indigenous government and organization"	The term "Indigenous government and organization" is somewhat confusing. Is the definition intended to apply for both Indigenous Governments and Indigenous Organizations? If so, then the term may be better named "Indigenous Government or Indigenous Organization." Could the two definitions be separated? Also, the definition itself could be improved. In one reading of the definition, it defines and "Indigenous organization" as an "Aboriginal organization representing … a Métis or Inuit organization." Is this referring to a separate Aboriginal organization that represents the Métis or Inuit organization, or is it referring to the Métis or Inuit organization itself?	Address comment in guidelines where relevant.	Indigenous government and organization has been revised to Indigenous government/organization in response to the reviewer's comment. This aligns with the other Guidelines recently published (Guide to the Land Use Permitting Process and Guide to the Water Licensing Process).
EMAB-21	Definition of "Landowner"	The definition of Landowner refers to settlement lands, Tłı̨chǫ lands, Dél̨ı̨nę lands, or other private lands. This implies that settlement lands, Tłı̨chǫ lands, Dél̨ı̨nę lands are "private" lands. Is this interpretation intended?	Address comment in guidelines where relevant.	The Project Team does not offer an interpretation. The term is a legislated definition obtained from the Mackenzie Valley Land Use Regulations.
EMAB-22	Section 1	The first paragraph states that security deposits are required to cover costs "should the proponent become insolvent and not meet [closure] obligations." Insolvency may be one reason for proponents failing to meet obligations, but it may not be the only one. The statement should be more general, for example, "should the proponent be unable or unwilling to meet closure obligations."	Broaden reasons for proponent failing to meet closure obligations (see comment).	The text "become insolvent and" has been removed so the sentence covers all scenarios.

ID	Topic	Reviewer Comment	Reviewer Recommendation	Project Team Response
EMAB-23	Section 3.1.1 - Re-evaluation of cost estimate	The list of "Direct Components" should be revised to provide for other components that are not specifically listed. The current list does not include all components that mines include or may include. For example, the current list does not address roads, laydown areas, overburden/soil piles or landfills. Also, potential other facilities like heap leach pads are not included.	Revise list of Direct Components as per comment.	The direct costs in the RECLAIM model account for all mine infrastructure required to operate the mine. The RECLAIM model can be adjusted to fit the mine on a case-by-case basis. In the event this is done, the new line items will need to be contemplated from a performance standpoint when refunds are requested. As a result, no alterations have been made to the Guideline.
EMAB-24	Section 3.1.1 - Re-evaluation of cost estimate	Section 3.1.1 refers to "security adjustments associated with progressive reclamation during or after operations." Security adjustments could be associated with any reclamation, whether considered "progressive reclamation" or not.	Revise Guideline as per comment	We agree with the comment and recommendation. Text has been added to 3.1.1 to acknowledge that the guidance on holdbacks may also be applicable to other kinds of security adjustments.
EMAB-25	Section 3.1.1 - Re-evaluation of cost estimate	Section 3.1.1 states that submissions related to security refunds must "provide clear and tangible evidence of the completion of closure and/or reclamation activities." This should be revised to refer to completion and satisfactory performance of activities.	Revise Guideline as per comment	We agree with the comment and recommendation. Text has been added to 3.1.1 under Direct Cost Evaluation to communicate it requires performance consistent with the closure criteria.
EMAB-26	Section 3.1.1 - Re-evaluation of cost estimate	Section 3.1.1 addresses costing for post closure monitoring and maintenance and notes that liabilities associated with performance uncertainty are "typically … associated with tailings containment areas and waste rock storage facilities where metal leaching and other acid rock drainage concerns may not come to light until well after the reclamation and closure activities have been completed." It would be preferable to refer to these circumstances as examples rather than "typical." There are many other scenarios that present long-term risk and uncertainty, for example any water conveyance facility is subject to failure due to long return-period events that may not happen for many decades or even centuries.	Revise Guideline as per comment	We agree with the comment and recommendation. The word "typical" has been replaced with "For example".
EMAB-27	Section 3.1.1 - Re-evaluation of cost estimate	Section 3.1.1 refers to security hold back to "ensure all monitoring work can be achieved." This should be revised to include monitoring and maintenance.	Revise Guideline as per comment	We agree with the comment and recommendation. The text will has been adjusted.
EMAB-28	Background and Rationale for calculating security holdback	The Guidance Document does not provide any information on the options considered for calculating security holdback nor the rationale for the option selected. It is noted that other methods would be considered by the LWB/GNWT but it would be helpful for all parties if information was provided on possible calculation options and LWB/GNWT rationale for preferences/concerns.	LWB/GNWT to provide information on holdback calculations considered and rationale for option selected. The information should be made available for review/comment prior to finalizing the Guidance Document.	See DDMI-1
ACDC-1	Inflated Rates	Inflating costs within the RECLAIM estimate at reasonable intervals is an important step to ensure that the security held will be sufficient to cover the closure costs of a proponent's assets. However, inflating costs can be administratively cumbersome and time-consuming process. Arctic does not see the value in updating these costs on a more regular basis when little would change year over year. Inflating costs for an entire RECLAIM estimate will make it more difficult to maintain accurate estimates while adjusting based on closure activities completed through progressive reclamation or through reductions in uncertainties via advancements in reclamation research. Further hurdles relating to the return of reclamation securities would work as a disincentive towards the completion of progressive reclamation activities during mine operations by various proponents.	Arctic suggests that inflation updates would be more appropriate as part of the general review and update of reclamation security for each amendment of an Interim Closure and Reclamation Plan (ICRP) or Final Closure and Reclamation Plan (FCRP). More frequent updates for inflation could be a misapplication of shorter-term trends that lie well within the overall precision and contingency of the longer-term cost estimate that is being adjusted. More frequent updates could result in an unnecessary increase in financial burden to proponents with no meaningful benefit to the estimate and no meaningful increase in financial protection to the public. Additionally, implementation of a five-year timeframe for updating CRPs appears reasonably achievable for all parties given current experience that adjustment to reclamation security (both determining amounts and posting with the GNWT) is an administratively cumbersome and time-consuming process for all parties that can require years to implement.	This issue will be addressed on a case-by-case basis. As noted in the RECLAIM User Manual, proponents are encouraged to discuss whether to consider inflation with the GNWT prior to completing their security estimate.

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ACDC-2	Performance Holdbacks	The overall need for long-term performance holdbacks is a concept that is acceptable to deal with various environmental uncertainties. The rationale for eventually removing performance hold backs still requires development. It is important that proponents have a clear path to the relinquishment of these long-term holdings before undertaking the significant direct costs associated with certain reclamation activities. Activities such as the construction of a thermal cover for waste rock storage areas make up a high proportion of the RECLAIM estimate and as much as 50% of those costs could remain held for decades under the proposed guidelines. The further advancement of closure objectives and criteria for individual mine components will assist in developing guidance for advanced relinquishment schedules.	There needs to be further advanced process certainty as to how these performance holdbacks are to be developed and a clearly structured path for how they will eventually be released. Relinquishment schedules could be established within the CRP process through approved monitoring and maintenance periods. In this way the timeline for full relinquishment of performance holdbacks will be established and not held perpetually with the rationale that closure criteria may eventually not be met. A phased system of relinquishment based on monitoring and maintenance results could function similarly to the posting of reclamation security.	The Guidelines have been revised to clarify that security is returned when closure criteria have been met. Refunds will be address on a case-by-case basis. As a result, the Project Team feels a phased approach to returning security is not beneficial to a guidance document. Closure criteria will define what physical and chemical stability means for a given project, and how to measure the success of future use objectives. The release of liability from these sites is a separate topic that is beyond the scope of this initiative.
ACDC-3	Engagement Prior to submitting an estimate	Arctic is supportive of the inclusion of engagement with landowners or land managers prior to the proponent's submission of an updated RECLAIM estimate. Engagement aimed at reaching a consensus on adjustments to reclamation securities allows for a more streamlined review process and can reduce the strain on Board reviews. It has been advantageous for the proponent to make necessary adjustments to a proposed estimate based on engagement with the Government of the Northwest Territories prior to opening up a security adjustment for review.	Arctic is supportive of the inclusion of engagement with landowners or land managers prior to the proponent's submission of an updated RECLAIM estimate.	Noted
ACDC-4	Direct Costs and Performance Holdbacks	Indirect costs for the RECLAIM estimate for items such as mobilization/demobilization and Post-closure monitoring and maintenance are often not refunded as portions of progressive reclamation work completed during security adjustments. Arctic is understanding of some indirect costs being held back but does not consider those values should be considered under any performance holdbacks.	Arctic would like confirmation that performance holdback percentages will only be held against direct costs within the RECLAIM estimate.	We understand the reviewers comment and recommendation. In practice, one of the most costly aspects of completing maintenance of reclaimed components is the mobilization and demobilization of equipment, personnel, and supplies. Furthermore, the monitoring period after maintenance could theoretically be as long as the original post closure monitoring period. It is for these reasons the holdback needs to consider both direct and indirect cost.
DeBeers - GachoKue-1	2.2 Engage with the Landowner or Land Manager Before Submitting an Estimate	Section 2.2 of the draft Guideline outlines the Board's expectation regarding engagement between the Proponent and GNWT/CIRNAC before submitting an estimate. Such an approach will require review of security between these two parties before the formal application review process has started. 1. De Beers is concerned in the 4th sentence in the first paragraph of this section: if consensus is not achieved, the engagement is expected to be extended until "a thorough rationale for any differences" is provided. This revised scope of the engagement is not practical or feasible. In order to have a meaningful and detailed discussion on any differences in the cost estimate, GNWT/CIRNAC will have to review the entire application. Otherwise, this level of discussion cannot occur before the proponent submitting the application, i.e., it can only take place during the Board proceeding. This requirement will delay the proponent's application and projects and increase GNWT/CIRNAC's administrative burdens on the additional reviews. 2. It is noted "The Board may request that the landowner or land manager submit cost estimates for all areas of disagreement or a full closure cost estimate.". It is typical that the parties would submit different versions of the cost estimate during the Board review proceeding after a thorough review of the application. However, De Beers questions how the Board can make such a request before the proponent submitting the application. 3. Further, it is noted "the Board may issue direction to a company or licensee to engage with the appropriate landowner and land manager to work together to understand and address differences". De Beers questions how the Board will provide this formal directive in the case when the Proponent has not yet submitted the application, or at what stage of the Board proceeding such a directive may be issued? Will the application be deemed incomplete, should the parities not engage as what "the Board expects" in this section?	1. Within this section, provide clarity on the authority of the Board and the context within which the Board may have authority to provide a directive for the proponent and GNWT/CIRNAC to engage before the application submission.	The Project Team agrees that the engagement process outlined in the draft update to the Guidelines may not always work well during an application proceeding. The process is more suitable for a security adjustment during the term of the licence (i.e., not as part of an application proceeding). The Guidelines were revised to clarify this.
DeBeers - GachoKue-2	-	-	2. As the required level of engagement in the inserted texts can only occur after the application is submitted, De Beers recommends the Board provide flexibility and clarity in this section to allow the proponent and land owner/managers to conduct meaningful discussions and collaboration during the Board proceeding.	See response to De Beers GahCho Kue 1
DeBeers - GachoKue-3	2.4.2 Documentation for Proposed Timelines for Providing Security	Section 2.4.2 outlines the process associated with a phased payment approach for a security deposit. It is noted "This allows the amount of security held to increase as mine development progresses...". De Beers proposes that a phased security approach should not be restricted to an increase in security but provide the opportunity for a reduction in security at each phase. There are instances where a reduction in liability occurs during mine operations that is not associated with progressive reclamation. In other words, if a liability no longer exists after a set time, a new phase and reduction in security is warranted for consideration and inclusion in the authorizations. An example is the completion of Gahcho Kue Mine's Coarse PK and Mine Rock Pile construciton will reduce the closure liability of the covering the Coarse PK materials.	Update the text in the draft Guideline to acknowledge that a phased payment approach could result in an increase or decrease in security to be held. The following revision is proposed "This allows the amount of security held to increase OR DECREASE as mine development progresses (i.e., as liability associated with the closure and reclamation the site increases OR DECREASES) through payment of security in installments.". The capitalized text is the proposed change.	Reductions in security are addressed through security adjustments requests and refund requests, which are handled on a case-by-case basis. While a predicted reduction in security can occur during operations even when progressive reclamation hasn't occurred, it is not typical. This scenario would be also be addressed on a case-by-case basis. As a result the reviewers recommendation has not been included in the Guideline.

ID	Topic	Reviewer Comment	Reviewer Recommendation	Project Team Response
DeBeers - GachoKue-4	Selection of indirect fee percentages associated with engineering, project management, health and safety plans/monitoring and quality assurance/quality control, bonding, and insurance	Section 3.1.1 notes that changes to the indirect fee percentages could be reduced as closure planning is more advanced. The basis for the selection of the default RECLAIM indirect fee percentages and the typical range of acceptable percentages is not presented in the Guideline. The RECLAIM manual does not provide the typical range of acceptable indirect fee percentages. As a result, if a Proponent proposed a percentage that differs from the RECLAIM default rate, it is not clear what documentation the Board would accept or consider "reasonable". Note, typical percentages are provided for other RECLAIM line items in this Guideline (e.g., performance holdbacks).	1. Update the Guideline to provide the range of acceptable indirect fee percentages that would be considered acceptable/reasonable for engineering, project management, health and safety plans/monitoring and quality assurance/quality control, bonding, and insurance.	The RECLAIM manual provides guidance on the percentage ranges expected for Engineering and Project Management as well as Contingencies. It is also stated in the manual that costs associated with other indirect costs should be assigned as appropriate. This gives the proponent flexibility in this regard but acknowledges that costs should be assigned on the basis of the work to be undertaken. As a result, the Project Team determined that the reviewer's recommendation is embodied in the RECLAIM User Manual, and no update to the Guideline has been made.
DeBeers - GachoKue-5	-	-	2. Provide guidance regarding the documentation a Proponent should present to the Board to substantiate a reduction in the indirect fee percentage.	See DeBeers 4
DeBeers - GachoKue-6	Contingency	Additional context or adjustments to current wording as presented in Section 3.1.1 Contingency section is recommended to improve readership and clarity, as described in each "recommendation".	1. Clarify the "model" referenced in the sentence "…comparison of the collected operational field data to the model used to develop the security estimate". The model referred to in this section is unclear if it relates to the security model, or predictive model used to compare to field data.	Text has been added to section 3.1.1 Contingency to clarify as per the recommendation.
DeBeers - GachoKue-7	-	-	2. The phrase "less risk" is used. Risk may not be the most accurate choice of wording. Thus, "uncertainty" is recommended to replace the word "risk".	The reviewers comment and recommendation has been incorporated into section 3.1.1 Contingency.
DeBeers - GachoKue-8	Contingency	The draft Guideline introduces the concept that a comparison of operational and field data to model results is a factor in understanding "risk" and selecting the contingency percentage. The RECLAIM manual provides guidance on selecting contingency and generally a lower percentage is applied with greater certainty offered by advanced closure designs, quantities and unit costs. There is an apparent gap between the RECLAIM manual guidance on selecting the contingency percentage and that presented in the draft Guideline, which relates to "risk" and/or comparison of site data to model predictions.	1. Provide additional context and description to explain how the contingency percentage may change, or will be informed by, comparison of site data to model predictions.	The definition of Contingency for the preparation of the security associated with a Closure and Reclamation Plan will remain as stated in the current RECLAIM manual. See response to EMAB-5 for how the percentage may change.
DeBeers - GachoKue-9	-	-	2. Provide further explanation to rationalize the selection of the contingency percentage based on risk and model predictions compared to the guidance table presented in the RECLAIM manual that sets contingency based on level of closure design, quantities and unit costs.	See DeBeers 8
DeBeers - GachoKue-10	Performance uncertainty and holdback	Within Section 3.1.1 Performance Uncertainty it is suggested that a holdback cost should be included in the cost estimate from day 1. Additional context is recommended to outline the timing of typical events that may result in the need for a holdback cost to be estimated. For example, this may not occur until after a final design for a mine component is approved.	Provide additional context regarding the timing and events that would result in the need for a holdback cost to be included in a security estimate.	Holdbacks will be applied once the licensee requests security refunds associated with closure and reclamation. The Guideline has been revised to clarify this.
DeBeers - GachoKue-11	Performance uncertainty and holdback	Section 3.1.1 Performance Uncertainty notes that the cost for the performance uncertainty could be a "percentage of the latest direct Cost items, or….". Guidance on how to select or determine this percentage is not provided in the draft Guideline and/or how to select between the low and high percentage range. This additional guidance may be partly presented in the second paragraph of this section; however, this concept of selecting percentage is described in the first paragraph.	Provide additional discussion on how to select or determine the percentage for calculating the performance uncertainty and/or provide further context regarding the information the Board would consider necessary in the selection of this percentage.	It is up to the licensee to propose the holdback associated with performance uncertainty based on their experience with the project. Section 3.0 communicates expectations for refund requests and updates have been made to convey expectations in response to reviewer comments and recommendations. Also see response to DDMI-1.
DeBeers - GachoKue-12	Performance uncertainty and holdback	Section 3.1.1 Performance Uncertainty makes reference to "hazards associated with an activity against the consequences of a failure…". This phrasing could be improved to better represent the intent of "what is the consequence of the failure and the likelihood of occurrence". Further, the hazard may be considered as one component when evaluating the consequence.	Clarify or provide additional context regarding the hazards and consequences of failure to better reflect the intent, which is interpreted to be "what is the consequence of the failure and the likelihood of occurrence".	The text in 3.1.2 has been updated to clarify to context of likelihood and consequence in relation to the performance of closure activities.

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DeBeers - GachoKue-13	Performance uncertainty and holdback	Section 3.1.1. Performance Uncertainty Table 1 includes the range of holdback percentages that may be utilized by a Proponent. The basis or derivation of the holdback percentages is not clearly documented in the Guideline. It is acknowledged that Table 1 provides commentary; however, this alone does not identify how the percentage value was first derived. Without further context, it is not clear how the proponent provides sufficient information to the Board to recommend a different holdback percentage. In other words, there is no way to state how a different holdback percentage can be selected from the values in Table 1, without knowing the basis for the holdback percentage applied.	1.1 The draft Guideline should include the basis and rational for the derivation of the holdback percentages presented in Table 1.	See DDMI-1
DeBeers - GachoKue-14	-	-	2.1 If the derivation of the holdback percentages is based on data with a low degree of certainty and/or was selected based on opinion of the draft Guideline authors/contributors, then the draft Guideline should acknowledge this fact and note that there is uncertainty in the selection of the holdback percentage as presented in Table 1 and that the actual percentage may be outside the range documented.	A note has been added to the end of Table 1 that the ranges were based on the expertise of members of the Project Team and supporting consultants. Also see DDMI-1
DeBeers - GachoKue-15	Performance uncertainty and holdback	Within Section 3.1.1 it is not clear how a holdback cost can be removed or reduced over time. Additional discussion is needed to explain the factors that may result in a reduction in holdback costs over time and the information that the Board requires to consider a reduction in holdback cost. For example, this may include submission of performance data or completion of additional studies. Related to this recommendation, the draft Guidelines notes "…performance uncertainty may remain in place for decades post-closure as a function of the modelling done…". This phrasing is considered alarming and should be dampened or contextualized against a scenario where a shorter timeframe is warranted.	1.2 Provide further guidance on how the holdback cost can be removed or reduced over time.	See EMAB-17
DeBeers - GachoKue-16	-	-	2.2 Provide additional discussion on the type of information the Board recommends a Proponent provide if a change in holdback is sought.	As part of developing the Closure and Reclamation Plan, the proponent will determine closure activities, closure criteria, and how post-closure monitoring will evaluate results of post closure monitoring to criteria. This evaluation will include all site components in the closure cost estimate that require post closure monitoring. This can then be used as a means of comparison when requesting reductions in holdback. The proponent will be expected to provide this documentation through Reclamation Completion Reports and Performance Assessment Reports, as detailed in section 3.1.3
DeBeers - GachoKue-17	-	-	3.1 Adjust the phrasing or further contextualize the timeframe the holdback cost is to be held.	See EMAB-17
DeBeers - GachoKue-18	Performance uncertainty and holdback	Section 3.1.1 Table 1 presents the performance holdbacks for various direct cost items. For the tailings, rockpile and water treatment items, the performance holdback lower bound is not 0%. De Beers cannot rationalize why these mine components would always have a holdback cost and recommends that the lower bound is 0%. If a mine component has no performance uncertainty, there should be no performance holdback. Table 1 does not reflect this condition, which is a reasonable position.	Change the lower bound holdback percentage for tailings, rockpile and water treatment items to 0%.	The options presented in the Guideline to determine holdbacks all work on the premise the mine operator will provide an evaluation of performance expectations of the closure activity. Given the nature of the information needed to evaluate the performance of closure activities in comparison to the closure criteria and how this is anticipated to vary by each project, the Project Team decided not to adjust Table 1 as it will be up to the mine operator to establish the percentages based on the conditions specific to their project, regardless of what percentages are written into Table 1. The mine operator can propose what percentage they feel is appropriate, so long as supporting rationale is provided.

ID	Topic	Reviewer Comment	Reviewer Recommendation	Project Team Response
Chamber of Mines-1		Please see attached pdf letter. Thank you for the opportunity to comment on the reclamation and security guidelines. After discussion with some of the Chamber's members and our previous work on this issue, we would like to share the following thoughts on the Guidelines: • Of particular interest in this revised document is Section 3 – Board Expectations for Security Refunds for Completed Closure Activities, and specifically Section 3.1.2 Performance Holdbacks. Creating clear guidelines for establishing performance holdbacks is a good idea. However, as proposed, the Section 3 guidelines provide little details and clarity to provide guidance and certainty needed by industry. For example, they provide the GNWT and Boards with authority to holdback significant security with unclear rationale as subjective as "performance uncertainty." We recommend more work be done here to provide clarity that companies need. • Also, the proposed edits now require proponents to adjust RECLAIM unit rates for inflation with each new submission. We recommend that any rate adjustments in RECLAIM – including inflation – be made by the GNWT/Board and issued as a revised RECLAIM to ensure that all mines are using the same RECLAIM rates at the same time. • Finally, the updated engagement requirement appears not to be feasible and will delay projects. In looking back at some of the work that we were doing with GNWT on this same issue of reclamation security a number of years ago, we note the very valid commitment put forward by government to find the right balance to support both environmental protection and strong economic growth. This need has never been stronger, as we are starting to see the maturation of our world class diamond mining sector, with some potential to advance some smaller metal mining operations. Your work is taking on increased importance to provide clarity and certainty for reclamation and security as we all move into this new era of NWT mineral development. Yours truly, Tom Hoefer	Clarity and certainty improvements.	See ACDC comment 1 for a response regarding inflation and De Beers comment 1 for a response regarding engagement with more context on engagement outside of an application proceeding. Also, improvements to section 3.1 have been made in response to a number of other comments and recommendations.