

**HIDDEN SPLENDOR RESOURCES, INC.**

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AMERICAN PLAZA II  
57 WEST 200 SOUTH, SUITE 400  
SALT LAKE CITY, UTAH 84101  
TELEPHONE (801) 521-3292  
FAX (801) 521-3301

December 20, 2006

Refer to Confidential 12 20 2006  
file in CO070020, 2006  
for additional information

Ms. Pamela Grubaugh-Littig  
Permit Supervisor  
UTAH DEPARTMENT OF NATURAL RESOURCES  
Division of Oil, Gas and Mining  
Mined Land Reclamation Program  
1594 West North Temple, Suite 1210  
Salt Lake City, Utah 84114-5801

**VIA HAND-DELIVERY**

*Lieproof JK  
12/20/2006*

**Re: Reclamation Bond**

Dear Pam:

Attached you will find an appraisal for the real property used in connection with Hidden Splendor Resources's reclamation bonding obligation. Please let me know if this single appraisal will be sufficient for our needs. If it is, please confirm that Hidden Splendor is in compliance with its obligation.

Thank you for your help and happy holidays.

Sincerely,

  
Alexander H. Walker III  
Vice President

AHWIII:rr  
Encl.

**RECEIVED****DEC 20 2006**

DIV. OF OIL, GAS &amp; MINING