STATE OF UTAH

OFFICE OF STATE TREASURER
E315 STATE CAPITOL COMPLEX
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EDWARD T. ALTER, CPA
STATE TREASURER

ROBERT C. KIRK
CHIEF DEPUTY STATE TREASURER

CHRISTINE M. BRANDT
STATE INVESTMENT OFFICER

February 28, 2007

Ms. Beth Ericksen
Division of Oil, Gas & Mining
1594 W North Temple, Suite 1210
PO Box 145801
Salt Lake City, UT 84114

Dear Ms. Ericksen:

I hereby certify that J. G. Resources, LLC has deposited with the Utah State Treasurer additional cash or securities valued at $400.00 and described as follows:

Interest bearing escrow account held at Zions First National Bank totaling $5,400.00 plus accrued interest.

The above described securities have been deposited and assigned to the Utah State Treasurer as a Reclamation Surety as required by Section 40-8-14 Utah Code Annotated, and will be held by the Utah State Treasurer until release is requested by the Division of Oil, Gas & Mining.

Sincerely,

Coleen Hackwell

Coleen Hackwell
Financial Analyst

Attachment A
S/021/009
Etna Mine