GOCHNOUR & ASSOCIATES, INC.
P.O. Box 3207
Englewood, CO 80155

Tel. (303) 770-7580
Fax. (303) 721-9298

M/037/088

RECEIVED
NOV 22 1996
DIV. OF OIL, GAS & MINING

November 21, 1996

Mr. Anthony Gallegos
State of Utah
Division of Oil, Gas & Mining
1594 West North Temple, Suite 1210
Salt Lake City, Utah 84114-5801

RE: Summo USA Corporation, Lisbon Valley Project

Mr. Gallegos:

Pursuant to my earlier commitment to provide you with additional information, please find attached, two copies of reclamation cost calculations for the Lisbon Valley Project. Please note that the figures provided are worst case. It is our estimate that the actual costs to complete reclamation will be considerably less. Once you and the Division have had a chance to review these numbers, Summo would like to discuss the multiple contingencies that are present in this calculation, and discuss ways in which we can make this estimate more reasonable. We would also like to refine and define the time frame (duration) of bonding that will be in place at anyone time.

I will continue to pull together the remaining map (reclamation treatment summary map)that I committed to in my letter to you on November 1, 1996. If you have additional questions or needs, please contact me at the listed letterhead number.

Sincerely,

Lee "Pat" Gochnour
Principal

Attachment

cc: Mr. Robert Prescott - Summo USA Corporation

FILENAME: [SUMLVRC2.XLW]RECLAIM 1 REV 0
PROJECT: SUMMO CORP., LISBON VALLEY COPPER
DESCRIPTION:RECLAMATION COSTS
DATE: 18-Nov-96

THE WINTERS CO
TUCSON, ARIZONA
CAPITAL COST ESTIMATE

04:20 PM

	DESCRIPTION	QTY	UNIT	LABOR HR PER UNIT	UNIT COSTS MATL	#REF! LABOR	RENTAL EQUIPMENT	SUB/CONT	EXTENDED COSTS MATERIAL	LABOR	RENTAL	SUBTOTAL	TOTAL
1	**RECLAMATION OF WASTE DUMPS**												
2													
3	**WASTE DUMP "A"--189 ACRES**												
4	SCARIFY TOP (FLAT) AREA	456,444	SY					0.20				91,289	
5	12.5" SOIL ON TOP OF DUMP	159,756	CY					1.25				199,694	
6	12.5" SOIL ON SLOPE	161,933	CY					1.25				202,417	
7	SEED ENTIRE SURFACE	190	ACRE					174				33,088	
8	TOTAL--WASTE DUMP "A" RECLAMATION												526,488
9													
10	**WASTE DUMP "B"--92 ACRES**												
11	SCARIFY TOP (FLAT) AREA	197,222	SY					0.20				39,444	
12	12.5" SOIL ON TOP OF DUMP	69,028	CY					1.25				86,285	
13	12.5" SOIL ON SLOPE	90,378	CY					1.25				112,972	
14	SEED ENTIRE SURFACE	94	ACRE					174				16,396	
15	TOTAL--WASTE DUMP "B" RECLAMATION												255,097
16													
17	**WASTE DUMP "C"--118 ACRES**												
18	SCARIFY TOP (FLAT) AREA	344,222	SY					0.20				68,844	
19	12.5" SOIL ON TOP OF DUMP	120,478	CY					1.25				150,597	
20	12.5" SOIL ON SLOPE	83,533	CY					1.25				104,417	
21	SEED ENTIRE SURFACE	120	ACRE					174				20,984	
22	TOTAL--WASTE DUMP "C" RECLAMATION												344,842
23													
24	**WASTE DUMP D--55 ACRES**												
25	SCARIFY TOP (FLAT) AREA	170,111	SY					0.20				34,022	
26	12.5" SOIL ON TOP OF DUMP	59,539	CY					1.25				74,424	
27	12.5" SOIL ON SLOPE	36,867	CY					1.25				46,083	
28	SEED ENTIRE SURFACE	57	ACRE					174				9,916	
29	TOTAL-- WASTE DUMP D RECLAMATION												164,445
30													
31	**LEACH PAD--276 ACRES**												
32	RINSE HEAP LEACH AREA 1 YEAR	1	YR					20,095				20,095	
33	AREA OF TOP	840,111	SY										
34	AREA OF SLOPE	496,333	SY										
35	12" CLAY CAP ON TOP	280,037	CY					2.50				700,093	
36	12" CLAY CAP ON SLOPE	165,444	CY					2.50				413,611	
37	12" CRUSHED ROCK ON TOP	280,037	CY					2.50				700,093	
38	12" CRUSHED ROCK ON SLOPE	165,444	CY					2.50				413,611	
39	12.6" SOIL ON TOP	294,039	CY					1.25				367,549	
40	12.6" SOIL ON SLOPE	173,717	CY					1.25				217,146	
41	SEED ENTIRE SURFACE	265	ACRE					174				46,196	
42	TOTAL--LEACH PAD RECLAMATION												2,878,392
43													
44													
45													
46													
47													
48													
49													
50	TOTAL												4,169,265
51	PROFIT						PROFIT @	0%					
52	TOTAL INCLUDING PROFIT												4,169,265

FILENAME: RECC2.XLS REV 0

PROJECT: SUMMO CORP., LISBON VALLEY COPPER

DESCRIPTION:RECLAMATION COSTS

DATE: 18-Nov-96

THE WINTERS CO

TUCSON, ARIZONA

CAPITAL COST ESTIMATE

11:33 AM

					UNIT COSTS				EXTENDED COSTS				
	DESCRIPTION	QTY	UNIT	LABOR HR PER UNIT	UNIT MATL	#REF! LABOR	RENTAL EQUIPMENT	SUB/CONT	MATERIAL	LABOR	RENTAL	SUBTOTAL	TOTAL
1	**RECLAMATION OF MISCELLANEOUS AREAS**												
2													
3	**POND AREA--9 ACRES**												
4	RAFFINATE POND--12.6" SOIL	3,772	CY					1.25				4,715	
5	PLS POND--12.6" SOIL	3,772	CY					1.25				4,715	
6	WATER RUNOFF POND--12.6" SOIL	6,922	CY					1.25				8,653	
7	SEED 3 POND AREAS	9	ACRE					174				1,488	
8	TOTAL--POND AREA RECLAMATION												19,571
9													
10	**PLANT & CRUSHER AREA--25.5 ACRES**												
11	APPLY 12.6" SOIL	43,134	CY					1.25				53,917	
12	SEED ENTIRE AREA	25	ACRE					174				4,438	
13	TOTAL--PLANT AREA RECLAMATION												58,355
14													
15	**HAUL ROADS--40 ACRES**												
16	SCARIFY	64,296	SY					0.20				12,859	
17	CONTOUR	192,889	CY					1.25				241,111	
18	APPLY 12.6" SOIL	67,511	CY					1.25				84,389	
19	SEED ENTIRE AREA	40	ACRE					174				6,944	
20	TOTAL--HAUL ROAD RECLAMATION												345,303
21													
22	**POWER LINE--64 ACRES***												
23	SCARIFY 64 AC.	309,760	SY					0.20				61,952	
24	SEED ENTIRE AREA	64	AC					174				11,151	
25	TOTAL--POWER LINE RECLAMATION												73,103
26	*NOTE--POWER CO. HAS REQUESTED THE POWER LINE REMAIN												
27	OPEN. DOLLAR ESTIMATES SHOWN ARE FOR CONTINGENCY PURPOSES.												
28													
29													
30	**RESEED SOIL STOCKPILE AREAS--39 ACRES**	39	AC					174				6,795	
31	TOTAL--RESEED SOIL STOCKPILE AREAS												6,795
32													
33	**FENCES & BERMS* AROUND OPEN PITS**												
34	FENCE AROUND SENTINEL PIT 1	1,806	LF					3.50				6,321	
35	FENCE AROUND SENTINEL PIT 2	630	LF					3.50				2,205	
36	FENCE AROUND CENTENNIAL PIT	2,705	LF					3.50				9,468	
37	FENCE AROUND GTO PIT	2,243	LF					3.50				7,851	
38	TOTAL--PIT FENCES												25,844
39	*NOTE--COST FOR BERMS IS NOT SHOWN, AS THESE WILL												
40	BE BUILT DURING PLANT CONSTRUCTION PHASE.												
41													
42	**SURFACE DRAINAGE DIVERSION DITCHES**												
43	LEACH PAD AREA	7,473	CY					1.25				9,341	
44	PLANT AREA	1,595	CY					1.25				1,993	
45	CRUSHER AREA	1,810	CY					1.25				2,263	
46	DUMP AREAS	13,668	CY					1.25				17,085	
47	TOTAL--DRAINAGE DIVERSION DITCHES												30,682
48													
49													
50	TOTAL												559,655
51	PROFIT						PROFIT @	0%					
52	TOTAL INCLUDING PROFIT												559,655

FILENAME: SUMRECC.XLS REV 0

PROJECT: SUMMO CORP., LISBON VALLEY COPPER

DESCRIPTION:SUMMARY OF RECLAMATION COSTS

DATE: 18-Nov-96

THE WINTERS CO

TUCSON, ARIZONA

CAPITAL COST ESTIMATE

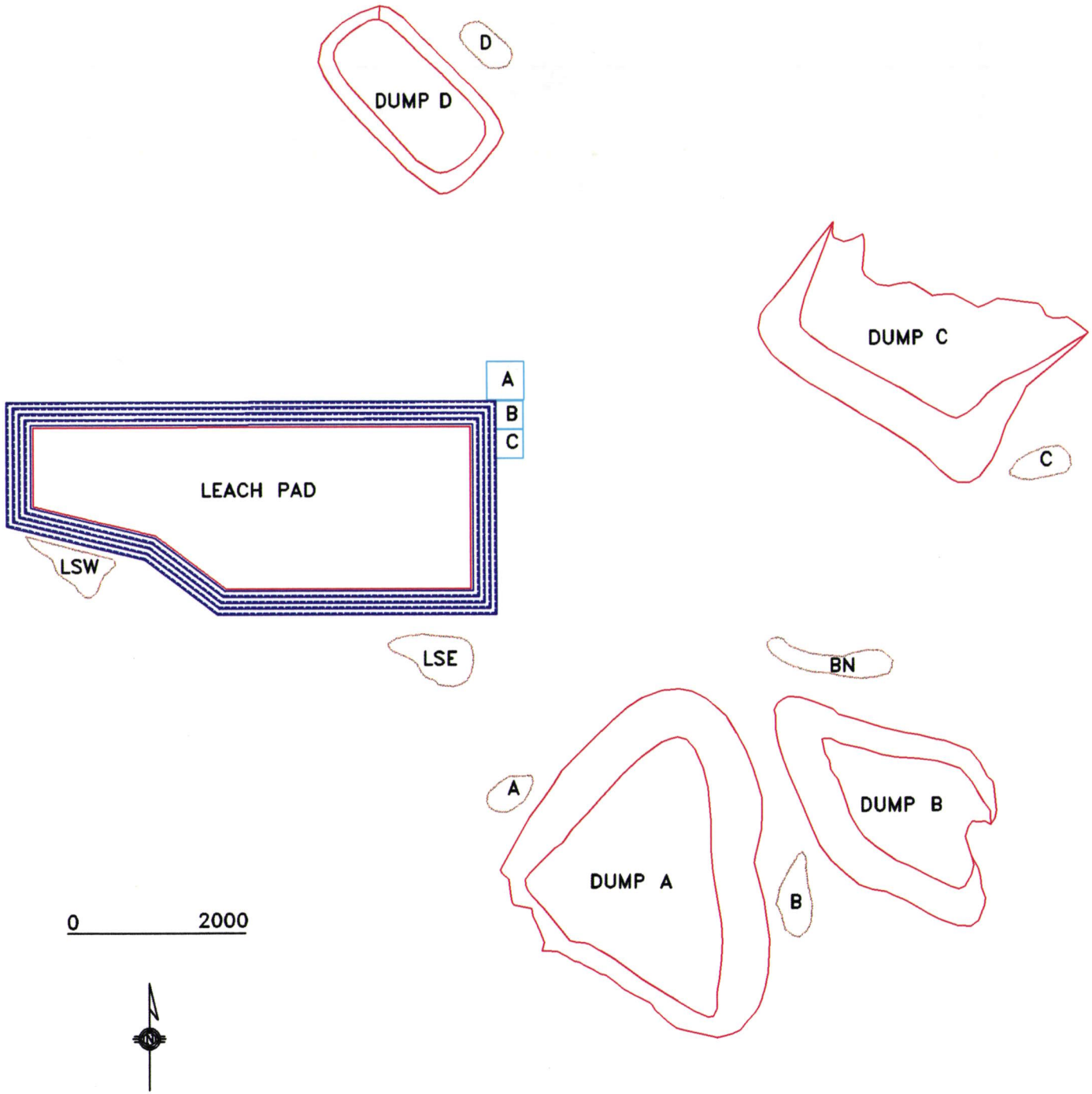
11:33 AM

Remarks	UNIT LABOR: US $/HR	LABOR HOURS THIS PAGE	SUBTOTALS:	EXTENDED COSTS MATERIAL	LABOR	RENTAL	SUBCONT	TOTAL
SUMMARY OF RECLAMATION COSTS FOR LISBON VALLEY								7,245,119

	DESCRIPTION	QTY	UNIT	LABOR HR PER UNIT	UNIT COSTS MATL	LABOR	RENTAL EQUIPMENT	SUB/CONT	EXTENDED COSTS MATERIAL	LABOR	RENTAL	SUBCONT	TOTAL
1	**DIRECT COSTS**												
2													
3	MOBILIZATION AND DEMOBILIZATION	1	LOT										35,000
4													
5	SUMMARY COST--LEACH PAD AND WASTE DUMPS	1	LOT										4,169,265
6													
7	SUMMARY COST-MISC. SURFACE AREAS	1	LOT										559,655
8													
9	TOTAL DIRECT COSTS									-			4,763,920
10													
11													
12													
13													
14													
15													
16													
17													
18													
19	**INDIRECT COSTS**												
20													
21	PLANT DISMANTLING*	1	LOT										450,000
22	*THIS ASSUMES NO SALVAGE VALUE.												
23													
24	CONTRACTOR GROSS RECEIPTS TAX	1	LOT										164,355
25													
26	ENGINEERING	1	LOT										238,196
27													
28	OWNER'S COST	1	LOT										142,918
29													
30	CONSTRUCTION MANAGEMENT	1	LOT										142,918
31													
32	CONTINGENCY (10% OF TOTAL DIRECT COSTS)	1	LOT										476,392
33													
34	TOTAL INDIRECT COSTS									-			1,614,778
35													
36													
37	**GRAND TOTAL COSTS**												6,378,698
38													
39	TOTAL COST WITH ESCALATION @ 2.58%/YEAR	1	LOT										7,245,119
40	FOR 5 YEARS												
41													
42	TOTAL												7,245,119
43							PROFIT @	0%					
44	TOTAL INCLUDING ADJUSTMENTS												7,245,119

SUMMO MINERALS
ESTIMATED AREA CALCULATIONS

AREA	SURFACE AREA OF OBJECT (AUTOCAD) (SQ FT)	PLAN SURFACE AREA OF SIDE SLOPES (SQ FT)	SLOPE AREA FACTOR	ESTIMATED TRUE SLOPED AREA (SQ FT)	TOTAL RECLAIMABLE SURFACE (SQ FT)	DEPTH OF TOPSOIL COVER (FT)	TOTAL TOPSOIL NEEDED (CU FT)	TOTAL TOPSOIL NEEDED (CU YDS)
WASTE DUMP								
A	4,108,000	3,870,000	1.076	4,164,000	8,272,000	1	8,272,000	306,000
B	1,775,000	2,160,000	1.076	2,324,000	4,099,000	1	4,099,000	152,000
C	3,098,000	1,996,000	1.076	2,148,000	5,246,000	1	5,246,000	194,000
D	1,531,000	881,000	1.076	948,000	2,479,000	1	2,479,000	92,000
LEACH PAD	7,561,000	3,988,000	1.12	4,467,000	12,028,000	1	12,028,000	445,000
POND	BASE AREA							
A	178,000				178,000	1	178,000	7,000
B	97,000				97,000	1	97,000	4,000
C	97,000				97,000	1	97,000	4,000
TOPSOIL PILES	FOOT AREA							
A	146,000				146,000	1	146,000	5,000
B	252,000				252,000	1	252,000	9,000
BN	322,000				322,000	1	322,000	12,000
LSE	367,000				367,000	1	367,000	14,000
LSW	278,000				278,000	1	278,000	10,000
C	180,000				180,000	1	180,000	7,000
D	189,000				189,000	1	189,000	7,000
TOTAL	**20,179,000**	**12,895,000**		**14,051,000**	**34,230,000**		**34,230,000**	**1,268,000**



THE WINTERS COMPANY
TUCSON, ARIZONA

SUMMO MINERALS
LISBON VALLEY COPPER PROJECT

ESTIMATED AREA CALCULATIONS

PLOT DATE	11/13/96	COMPILED BY	
DRAWN BY	K. OCHOA	FIGURE NUMBER	

FILENAME: [SUMLVRC2.XLW]RECLAIM 1 REV 0
PROJECT: SUMMO CORP., LISBON VALLEY COPPER
DESCRIPTION:RECLAMATION COSTS
DATE: 18-Nov-96

THE WINTERS CO
TUCSON, ARIZONA
CAPITAL COST ESTIMATE

04:20 PM

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2													
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5	12.5" SOIL ON TOP OF DUMP	159,756	CY					1.25				199,694	
6	12.5" SOIL ON SLOPE	161,933	CY					1.25				202,417	
7	SEED ENTIRE SURFACE	190	ACRE					174				33,088	
8	TOTAL--WASTE DUMP "A" RECLAMATION												526,488
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10	WASTE DUMP "B"--92 ACRES												
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16													
17	WASTE DUMP "C"--118 ACRES												
18	SCARIFY TOP (FLAT) AREA	344,222	SY					0.20				68,844	
19	12.5" SOIL ON TOP OF DUMP	120,478	CY					1.25				150,597	
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21	SEED ENTIRE SURFACE	120	ACRE					174				20,984	
22	TOTAL--WASTE DUMP "C" RECLAMATION												344,842
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31	LEACH PAD--276 ACRES												
32	RINSE HEAP LEACH AREA 1 YEAR	1	YR					20,095				20,095	
33	AREA OF TOP	840,111	SY										
34	AREA OF SLOPE	496,333	SY										
35	12" CLAY CAP ON TOP	280,037	CY					2.50				700,093	
36	12" CLAY CAP ON SLOPE	165,444	CY					2.50				413,611	
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41	SEED ENTIRE SURFACE	265	ACRE					174				46,196	
42	TOTAL--LEACH PAD RECLAMATION												2,878,392
43													
44													
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47													
48													
49													
50	TOTAL												4,169,265
51	PROFIT						PROFIT @	0%					
52	TOTAL INCLUDING PROFIT												4,169,265

FILENAME: RECC2.XLS REV 0
PROJECT: SUMMO CORP., LISBON VALLEY COPPER
DESCRIPTION:RECLAMATION COSTS
DATE: 18-Nov-96

THE WINTERS CO
TUCSON, ARIZONA
CAPITAL COST ESTIMATE

11:33 AM

					UNIT COSTS				EXTENDED COSTS				
	DESCRIPTION	QTY	UNIT	LABOR HR PER UNIT	UNIT MATL	#REFI LABOR	RENTAL EQUIPMENT	SUB/CONT	MATERIAL	LABOR	RENTAL	SUBTOTAL	TOTAL
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5	PLS POND--12.6" SOIL	3,772	CY					1.25				4,715	
6	WATER RUNOFF POND--12.6" SOIL	6,922	CY					1.25				8,653	
7	SEED 3 POND AREAS	9	ACRE					174				1,488	
8	TOTAL--POND AREA RECLAMATION												19,571
9													
10	PLANT & CRUSHER AREA--25.5 ACRES												
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25	TOTAL--POWER LINE RECLAMATION												73,103
26	*NOTE--POWER CO. HAS REQUESTED THE POWER LINE REMAIN												
27	OPEN. DOLLAR ESTIMATES SHOWN ARE FOR CONTINGENCY PURPOSES.												
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38	TOTAL--PIT FENCES												25,844
39	*NOTE--COST FOR BERMS IS NOT SHOWN, AS THESE WILL												
40	BE BUILT DURING PLANT CONSTRUCTION PHASE.												
41													
42	SURFACE DRAINAGE DIVERSION DITCHES												
43	LEACH PAD AREA	7,473	CY					1.25				9,341	
44	PLANT AREA	1,595	CY					1.25				1,993	
45	CRUSHER AREA	1,810	CY					1.25				2,263	
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47	TOTAL--DRAINAGE DIVERSION DITCHES												30,682
48													
49													
50	TOTAL												559,655
51	PROFIT						PROFIT @	0%					
52	TOTAL INCLUDING PROFIT												559,655

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PROJECT: SUMMO CORP., LISBON VALLEY COPPER
DESCRIPTION:SUMMARY OF RECLAMATION COSTS
DATE: 18-Nov-96

THE WINTERS CO
TUCSON, ARIZONA
CAPITAL COST ESTIMATE

11:33 AM

Remarks
SUMMARY OF RECLAMATION COSTS FOR LISBON VALLEY

UNIT LABOR: US $/HR	LABOR HOURS THIS PAGE	SUBTOTALS:	EXTENDED COSTS MATERIAL	LABOR	RENTAL	SUBCONT	TOTAL
							7,245,119

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3	MOBILIZATION AND DEMOBILIZATION	1	LOT										35,000
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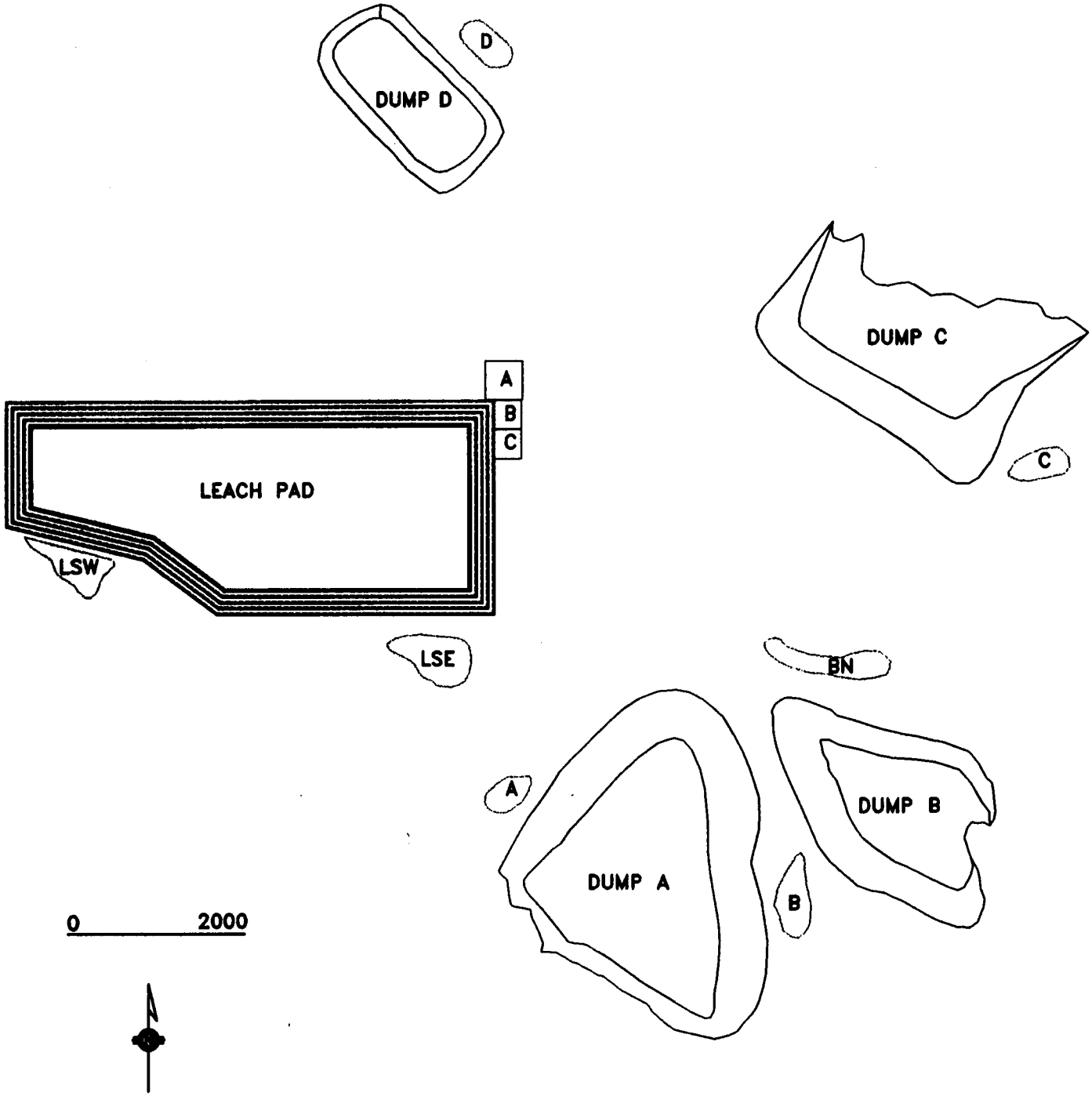
5	SUMMARY COST--LEACH PAD AND WASTE DUMPS	1	LOT										4,169,265
6													
7	SUMMARY COST-MISC. SURFACE AREAS	1	LOT										559,655
8													
9	TOTAL DIRECT COSTS									-			4,763,920
10													
11													
12													
13													
14													
15													
16													
17													
18													
19	INDIRECT COSTS												
20													
21	PLANT DISMANTLING*	1	LOT										450,000
22	*THIS ASSUMES NO SALVAGE VALUE.												
23													
24	CONTRACTOR GROSS RECEIPTS TAX	1	LOT										164,355
25													
26	ENGINEERING	1	LOT										238,196
27													
28	OWNER'S COST	1	LOT										142,918
29													
30	CONSTRUCTION MANAGEMENT	1	LOT										142,918
31													
32	CONTINGENCY (10% OF TOTAL DIRECT COSTS)	1	LOT										476,392
33													
34	TOTAL INDIRECT COSTS									-			1,614,778
35													
36													
37	GRAND TOTAL COSTS												6,378,698
38													
39	TOTAL COST WITH ESCALATION @ 2.58%/YEAR	1	LOT										7,245,119
40	FOR 5 YEARS												
41													
42	TOTAL												7,245,119
43							PROFIT @	0%					
44	TOTAL INCLUDING ADJUSTMENTS												7,245,119

SUMMO MINERALS
ESTIMATED AREA CALCULATIONS

AREA	SURFACE AREA OF OBJECT (AUTOCAD) (SQ FT)	PLAN SURFACE AREA OF SIDE SLOPES (SQ FT)	SLOPE AREA FACTOR	ESTIMATED TRUE SLOPED AREA (SQ FT)	TOTAL RECLAIMABLE SURFACE (SQ FT)	DEPTH OF TOPSOIL COVER (FT)	TOTAL TOPSOIL NEEDED (CU FT)	TOTAL TOPSOIL NEEDED (CU YDS)
WASTE DUMP								
A	4,108,000	3,870,000	1.076	4,164,000	8,272,000	1	8,272,000	306,000
B	1,775,000	2,160,000	1.076	2,324,000	4,099,000	1	4,099,000	152,000
C	3,098,000	1,996,000	1.076	2,148,000	5,246,000	1	5,246,000	194,000
D	1,531,000	881,000	1.076	948,000	2,479,000	1	2,479,000	92,000
LEACH PAD	7,561,000	3,988,000	1.12	4,467,000	12,028,000	1	12,028,000	445,000
POND	BASE AREA							
A	178,000				178,000	1	178,000	7,000
B	97,000				97,000	1	97,000	4,000
C	97,000				97,000	1	97,000	4,000
TOPSOIL PILES	FOOT AREA							
A	146,000				146,000	1	146,000	5,000
B	252,000				252,000	1	252,000	9,000
BN	322,000				322,000	1	322,000	12,000
LSE	367,000				367,000	1	367,000	14,000
LSW	278,000				278,000	1	278,000	10,000
C	180,000				180,000	1	180,000	7,000
D	189,000				189,000	1	189,000	7,000
TOTAL	**20,179,000**	**12,895,000**		**14,051,000**	**34,230,000**		**34,230,000**	**1,268,000**



THE WINTERS COMPANY
TUCSON, ARIZONA

SUMMO MINERALS
LISBON VALLEY COPPER PROJECT

ESTIMATED AREA CALCULATIONS

PLOT DATE 11/15/96	COMPILED BY
DRAWN BY K. DERBA	FIGURE NUMBER