

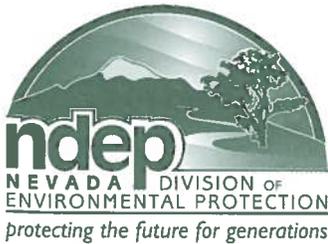
Readers Note: Below is an email sent to the SEC on April 24, 2012. The email and the attachment are confirmation that the Comstock Residents Association appeal of the NDEP's Dayton Consolidated Exploration Project Permit No. 0315 Sampling and Analysis Plan has been withdrawn.

John,

By this email, the Comstock Residents Association (CRA) withdraws its appeal of NDEP approval of CMI's Sampling and Analysis Plan (SAP) thereby negating the need for Friday's hearing. CRA withdraws its appeal based upon NDEP's clarification's of the SAP contained in the attached memorandum. These clarifications address many of CRA's concerns regarding the scope of the CMI's sampling, the use of archeological surveys, the process for incorporating new information into the SAP and public access to sampling results. CRA would like to commend Jeff Collins and Jack Yates for listening carefully to the CRA's concerns and responding in such a manner as to obviate the need for the continuation of this appeal. Please forward this email and the attached memorandum to the SEC commissioners. If you have any questions, please do not hesitate to contact me.

John L. Marshall
Attorney for CRA
570 Marsh Ave
Reno, NV 89509
775.303.4882

johnmarshall@charter.net

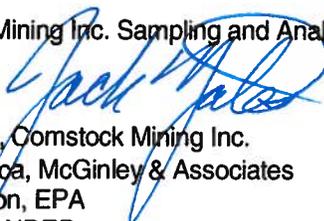


STATE OF NEVADA
Department of Conservation & Natural Resources
DIVISION OF ENVIRONMENTAL PROTECTION

Brian Sandoval, Governor
Leo M. Drozdoff, P.E., Director
Colleen Cripps, Ph.D., Administrator

Memo

To: Comstock Mining Inc. Sampling and Analysis Plan File

From: Jack Yates 

EC: Cindi Byrns, Comstock Mining Inc.
Brian Rakvica, McGinley & Associates
Jere Johnson, EPA
Jeff Collins, NDEP
David Friedman, NDEP
Bruce Holmgren, NDEP
Todd Process, NDEP
Paul Comba, NDEP
Joe Sawyer, NDEP
Austin Osborne, Storey County
Gayle Sherman, CRA

Date: April 24, 2012

Re: NDEP Understanding and Clarification of CMI's Approved January 25, 2012, Sampling and Analysis Plan - Comstock Mining Inc. Soils Assessment Areas Affected by the Carson River Mercury Site

NDEP is formally clarifying the following items with regard to the above mentioned, previously approved, Sampling and Analysis Plan:

1. The scope of the sampling applies to all property that CMI has a current or future interest in, which will be disturbed by exploration and/or mining activities, and is within the CRMS Risk Area Boundary. CMI may not exclude any area within the Risk Area Boundary unless sufficient evidence demonstrating that area does not have the potential to contain CRMS CoCs is provided to, and concurrence is obtained from, NDEP. Further, future potential CRMS CoC discoveries in any location and/or future updates to the NDEP Risk Area Boundary will be included under the scope of this SAP. Should CoC discoveries above the screening/action levels be made in the green areas, where CMI has an interest (areas shown in green on Figure 7 titled "CMI Areas Not to be Sampled"), the CoC risk designation will change for that newly discovered CRMS impacted area and Figure 7 will be updated to remove that green area from the map.
2. It is CMI's responsibility to inform NDEP of any additional property and/or mining claim additions to the current CMI land holding area and those areas shall be included under



the scope of this SAP.

3. NDEP will require sampling at all CRMS mill site locations (as identified by NDEP) prior to any disturbance or if the mill sites have been disturbed by CMI/Plum Mining activities in the past unless evidence is provided to NDEP that the mill site location has been obliterated to the full depth of potential mill site contamination.
4. Mill sites shown on any figure with the orange octagonal symbol displayed in the legend with the title "No Evidence" do not represent mill sites that will automatically be excluded from sampling. The "No Evidence" description refers to the lack of visual surface evidence of the mill site at that location. Contamination could still be present and may need further evaluation and/or verification sampling.
5. NDEP will publish all approved sampling reports (which will include discussion of any necessary or appropriate mitigative measures for areas found to contain CoC concentrations above the site specific screening/action levels) to the CRMS website located at: <http://ndep.nv.gov/bca/carsonriver/criverwhatsnew.htm>.

NDEP will continue to review and evaluate any submittals or addendums under the SAP based on the above understanding.