



April 26, 2012

By Electronic Transmittal

Mr. Jack Yates
Environmental Scientist
Superfund Branch
Bureau of Corrective Actions
Dept of Conservation & Natural Resources
Nevada Division of Environmental Protection
901 S. Stewart Street, Suite 4001
Carson City, Nevada 89701

Re: NDEP Understanding and Clarification of CMI's Approved January 25, 2012, Sampling and Analysis Plan

Dear Mr. Yates:

On behalf of Comstock Mining, Inc. ("Comstock"), I am writing to thank you, Mr. Collins, and others at the Nevada Division of Environmental Protection ("NDEP"), Bureau of Corrective Actions ("BCA"), as well as Ms. Joseph, State of Nevada Deputy Attorney General, for your collective efforts and continued work with the community to explain the purpose, substantive content, and implementation of the Comstock Sampling and Analysis Plan ("SAP"). Comstock has reviewed your clarification memo of April 24, 2012, ("Memo"). Noting the issues addressed in the SAP are complex, Comstock has always understood and interpreted the SAP consistently with each of the points in your Memo.

Thank you again for working with the Comstock Residents Association ("CRA") to timely respond and develop the Memo, resulting in CRA's decision to withdraw its appeal of the SAP.

Very truly yours,

A handwritten signature in black ink, appearing to read "Cindi Byrns", with a stylized flourish at the end.

Cindi Byrns
Director of Environmental and Regulatory Management

cc: Jeff Collins, NDEP
John Marshall, Counsel to CRA
Cassandra P. Joseph, Nevada Deputy Attorney General
John B. Walker, SEC
Jere Johnson, EPA



David Friedman, NDEP
Bruce Holmgren, NDEP
Todd Process, NDEP
Paul Comba, NDEP
Joe Sawyer, NDEP
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(*all by electronic transmittal*)