

EXHIBIT L

Reclamation Cost

The estimated reclamation costs for this plan are as follows:

| | |
|----------------------|-----------------|
| Grading & Contouring | - \$250.00/Acre |
| Seed & Revegetation | - \$150.00/Acre |
| Backfilling | - \$250.00/Acre |

These figures represent today's cost, using our existing equipment.