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Via UPS Overnight and
Email at dustin.czapla@state.co.us

Mr. Dustin Czapla
Division of Reclamation, Mining and Safety
1313 Sherman Street, Suite 215
Denver, CO 80203

Re: Objection and Protest
Leadville Mill Permit Application
CJK Milling Company, LLC
M1990-057

Dear Mr. Czapla:

We provide this objection and protest on behalf of this firm's clients Diane and Brad Smith, Ruth Goltzer, Jim Kohlmoos, Christina and Derrick Wood, Betty and George Benson, Anne and Justin Fowler, Patricia and Brian Nagel, Doug Yeakel, Laurie Strasburger, and Steven McCauley, who are collectively referred to herein as Concerned Citizens of Lake County or Concerned Citizens. The Concerned Citizens own and reside on property located near the Leadville Mill, including the residential properties bordering the Leadville Mill. As adjacent and nearby residents, the Concerned Citizens are acutely alarmed by the cyanide leach processing proposed to take place at the Mill. The Concerned Citizens draw their drinking water from the same aquifer that lies beneath the Mill, breath the air that drifts from the Mill, enjoy the natural environment and wildlife that surrounds the Mill, and will be directly impacted by noise at the Mill. The proposal to resume milling at this long-dormant site by adding cyanide leaching is wholly inconsistent with the surrounding residential properties. In addition, the proposed operation and waste disposal plans are exceedingly inadequate to protect the Concerned Citizens' drinking water wells and residential uses of their properties.

Because a cyanide leach mill operation would pose a material threat of harm to the Concerned Citizens and their residences, we request that the Colorado Mined Land Reclamation Board deny CJK Milling Company's Application. If the Board elects to approve the application, Concerned Citizens request that, at a minimum, the Board require submission of new operation and disposal plans that clearly and thoroughly describe comprehensive protections for the Concerned Citizens' health, safety, and welfare, including protection of their drinking water wells.

Leadville Mill Permit Application

Union Milling Company, LLC seeks a 112d permit so that it can reopen the Leadville Mill, after a decade of dormancy, with a newly added cyanide leaching process. It also seeks to add 12.7 acres of land to its permitted area and to increase operating capacity from 200 tons per day to 400 tons per day. This proposed operation threatens the drinking water wells and the general health, safety, and welfare of the Concerned Citizens.

The Leadville Mill site is not an appropriate location for cyanide leaching operations. The site is bordered by residential properties and those properties obtain their drinking water from wells. Thus, neighboring residents will be exposed to fumes from the leaching process and their drinking water will be threatened by potential releases of cyanide and other hazardous materials at the Mill. Moreover, the proposed operating and waste management plans would not protect the community from releases of cyanide and other toxic chemicals. Therefore, the Concerned Citizens urge the Board to deny the Application. If the Board does not deny the Application, the Applicant should be required to revise its plans to include controls that provide protections consistent with the extreme hazards associated with cyanide leach operations.

Objections to Permit Application

Discharges of Toxic and Acidic Materials

The proposed new process will utilize toxic and acidic materials, which could be discharged into the environment, and which will be disposed of on-site in a disposal pit. These materials will include sodium cyanide, sodium bisulfite, copper sulfate, lead nitrate, zinc oxide, borax, diesel fuel, and other chemicals. (Mining Plan § 4.2.4 at 4-10 thru 4-12.) An operation that relies upon, and ultimately disposes of, these chemicals, sodium cyanide in particular, should not be permitted so close to residential properties and drinking water wells.

Cyanide, the principal process chemical for the proposed operation, is deemed "extremely toxic to humans" by the United States Environmental Protection Agency ("EPA").[1] In its Toxicological Review of Hydrogen Cyanide and Cyanide Salts, EPA observed that:

> The effects of acute, high-level exposure to cyanide (CN–) are well characterized (reviewed in ATSDR, 2006; IPCS, 2004; U.S. EPA, 1992; and Hall and Rumack,

[1] https://nepis.epa.gov/Exe/ZyNET.exe/P100ZH0L.TXT?ZyActionD=ZyDocument&Client=EPA&Index=2016+Thru+2020&Docs=&Query=&Time=&EndTime=&SearchMethod=1&TocRestrict=n&Toc=&TocEntry=&QField=&QFieldYear=&QFieldMonth=&QFieldDay=&IntQFieldOp=0&ExtQFieldOp=0&XmlQuery=&File=D%3A%5Czyfiles%5CIndex%20Data%5C16thru20%5CTxt%5C00000019%5CP100ZH0L.txt&User=ANONYMOUS&Password=anonymous&SortMethod=h%7C-&MaximumDocuments=1&FuzzyDegree=0&ImageQuality=r75g8/r75g8/x150y150g16/i425&Display=hpfr&DefSeekPage=x&SearchBack=ZyActionL&Back=ZyActionS&BackDesc=Results%20page&MaximumPages=1&ZyEntry=1&SeekPage=x&ZyPURL

> 1990). Although acute oral doses of cyanide cause cardiovascular, respiratory, and neurophysiological changes, the brain appears to be the organ most sensitive to acute cyanide toxicity (IPCS, 2004). Several studies of the acute effects of cyanide in humans, following suicide attempts or accidental poisoning by the oral and inhalation routes, provide additional details, although most such studies include only a limited characterization of exposure. Symptoms of severe cyanide poisoning include vomiting, nausea, weakness, confusion, lethargy, cyanosis, weak and ataxic movements, increased respiratory and heart rates progressing to coma with respiratory depression, seizures, cardiovascular collapse, and death. The principal feature of the acute toxicity profile for cyanide includes lethality by all routes of administration, with a steep rate-dependent dose-response curve.

(*Id*. § 4.1.1 at 18.) These hazards are acknowledged in Applicant's proposed Environmental Protection Plan, which lists the following potential human effects:

- Fatal is [sic] swallowed
- Fatal in contact with skin
- Fatal if inhaled
- May cause respiratory damage
- May cause drowsiness or dizziness
- Causes damage to organs
- Causes damages to organs through prolonged or repeated exposure

(Environmental Protection Plan Table 21-3.) The Application also affirms that sodium cyanide is "Soluble in water," (*id*.), meaning it will migrate in groundwater and surface water, and is "Toxic to aquatic organisms." (*Id.*)

Due to the exceptionally high toxicity of cyanide, it is listed as a "hazardous waste" under the Resource Conservation and Recovery Act (6 CCR 100703, Part 261, Appendix VII (F007-F011 wastes) and Appendix VIII (P030 cyanide, and P106 sodium cyanide)) and as an "extremely hazardous substance" under the Emergency Planning and Community Right to Know Act. (40 C.F.R. Part 355, Appendix A.) Cyanide also is a "hazardous substance" under the Clean Water Act (40 C.R.R. § 116.4 (listing hydrogen cyanide, sodium cyanide, and other cyanide compounds)).

A chemical as dangerous as cyanide must be handled with the greatest of care and should not be used and disposed of next to residential properties and domestic wells. However, Applicant proposes to use 24 tons of sodium cyanide per month. (Mining Plan at 4-11). Applicant also

proposes to use sodium bisulfate and lead nitrate at the Mill, both of which are harmful to humans. (EPP Table 21-3 and § 21.6.1 at 21-9.) Moreover, when these materials are used in the process or are spilled, they will be discharged to the Tailings Storage Facility ("TSF"), which is a disposal pit where the toxic chemicals will be left for eternity, or until they leak from the pit.

Cyanide and other chemicals that are proposed to be used at the Mill, and the waste products from those uses, are too dangerous to be used and disposed of within only a few hundred feet of residential property and drinking water wells. Therefore, the Concerned Citizens request that the Board deny the Application.

Mining Plan

Article 4.0 of the Application contains the Mining Plan. The Mining Plan provides little understanding of how material will be managed and moved through the Mill and into the disposal pit. If the Application is not denied, the Concerned Citizens request that the Board require the Applicant to provide a detailed explanation of the flow of material through the Mill, including identification of each piece of equipment and the manner of conveyance between each step.

4.2 Mill Management Activities: The Concerned Citizens provide the following specific comments regarding the Mill Management Activities:

- Purportedly, process water will go to a sump, but the Application is not clear as to where that sump is, other than within the Mill. (Mining Plan at 4-9, Table 4-5.) The Mining Plan indicates that the sump can deliver material to the disposal pit, but the text is ambiguous. The Applicant should be required to explain and provide engineered drawings of the sump and the means by which it delivers materials to the disposal pit. In addition, the sump and related conveyances should be engineered to prevent seepage to the environment. Those controls should be clearly identified and explained.

- 22.88 tons per hour of process water will be sent to the sump. (*Id*.) Applicant should identify the rate of process water delivery to the sump in gallons per minute and provide an explanation as to how the sump can handle that rate of flow.

- The Mining Plan states that "The reagent mixing area is at the fine ore bin level." Applicant should be required to describe the containers in which reagents will be mixed and how those containers will be managed to prevent leaks and spills.

- "Any spillage not cleaned up at the source will be washed down to the sump." (Mining Plan § 4.2.5 at 4-13.) Applicant should be required to identify the type of surface across which spillage will be washed down. That surface, and the sump surfaces, should be required to be sealed to prevent seepage. Applicant should be required to inspect those sealed surfaces regularly and to repair any cracks or other damage that might compromise the seal or otherwise allow seepage. In addition, Applicant should identify any vertical

controls that will prevent spilled materials from escaping the building and explain how the materials are sufficient to prevent seepage.

- All spilled chemicals will be delivered to the disposal pit. (*Id*.) Applicant should be required to provide analysis of the interaction of process chemicals and wastes and how they might react when combined in the disposal pit.

- The sump is represented as being secondary containment for all tanks and facilities used in operations. (*Id*.) However, the "sump area can hold about 5,000 gal of the tanks and facilities located within the mill building." 5,000 gallons is nowhere near sufficient to constitute secondary containment. Under the Clean Water Act, secondary containment must be sufficient to capture the entire capacity of the largest single container. 40 C.F.R. § 112.8(c)(2) and (11) (Spill Prevention, Control, and Countermeasures Plan requirements). Each cyanide leach tank has a capacity of 68,500 gallons. And the Applicant will operate four of those tanks. A spill from any one of the leach tanks would completely overwhelm the sump. Thus, the Mining Plan, as proposed, does not include secondary containment, yet the Applicant proposes to operate massive tanks of sodium cyanide next door to residential properties and drinking water wells. At a minimum, Applicant should be required to provide secondary containment sufficient to contain the full capacity of its largest vessel.

- The Application lists multiple sumps that will be in use. (Table 4-10.) It is not clear how these sumps will be used, where they are or will be located, where they all pump to, how they are constructed, what types of materials might be captured by each sump, or whether any of these sumps are sealed. Applicant should be required to provide that information and to assure that all surfaces of every sump are sealed to prevent seepage.

- The disposal pit is large enough to hold all of the process water and chemicals that would be at the Facility at any one time. So, in the event that all of the equipment and containers release their contents, the materials could be sent to the disposal pit. (*Id*.) However, the Mining Plan contains no demonstration that the sump is capable of pumping a release from the largest vessel, along with all the process water sent to in the normal course of operations, without overflowing. Applicant's proposed secondary and tertiary containment systems are a recipe for disaster. For this reason alone, the Application should be denied.

- The Mill will have a laboratory. (Mining Plan § 4.2.3 at 4-10.) The Application does not describe how laboratory samples and chemicals will be disposed of. Presumably, they will go into the disposal pit, but there is no discussion of laboratory wastes, how they will be handled, or whether they are compatible with other wastes that will go into the disposal pit. Applicant should be required to identify the laboratory wastes and demonstrate that they are compatible for disposal in the pit with all other wastes.

4.3 Tailings Storage Facility. The Concerned Citizens provide the following specific comments regarding the Tailings Storage Facility:

The Tailings Storage Facility is a disposal pit where milling waste will be deposited for eternity. The disposal pit is designed to have a geosynthetic clay liner with a permeability of $1x10^{-6}$ cm/sec and a 45-mil polypropylene liner with a seepage/leak detection system between the clay liner and the polypropylene. The seepage/leak detection system will cause any liquids that leak through the polypropylene to flow to a sump, where leakage can be observed, and any leakage will be pumped back into the disposal pit. (Mining Plat § 4.3 at 4-21.)

DRMS has no regulatory standards for disposal pits such as the one proposed. However, the Colorado Department of Public Health and Environment, Hazardous Materials and Waste Management Division, which regulates hazardous and solid waste disposal facilities, has specific design criteria for landfills, waste impoundments and oil and gas production waste ponds. While excluded from the RCRA definition of "hazardous waste" by virtue of the mining activity, sodium cyanide and other chemicals to be used at the Mill are in fact deemed hazardous wastes. The RCRA mining exclusion makes them no less hazardous to human health and the environment, and the requirements for disposal facilities receiving those wastes at a mill site should be no less protective than RCRA requirements.

Hazardous waste regulations require a top liner designed to contain the hazardous constituents and a composite bottom liner consisting of an upper component designed to contain the specific waste and a lower component consisting of 3 feet of compacted soil with a hydraulic conductivity of no more than $1x10^{-7}$ cm/sec. 6 CCR 1007-3, §§ 264.221(c), 264.301(c). The solid waste regulations require a clay liner with a hydraulic conductivity of at least $1x10^{-7}$ cm/sec and a 60-mil polypropylene layer. 6 CCR 1007-2, Part 1 §§ 9.3.1(B) and 17.3.1(A)(2).) The hazardous waste and solid waste regulations also contain more robust standards for leachate collection and leak detection than Applicant has proposed.

In addition, Applicant has not adequately evaluated the stability of the disposal pit. DRMS Rule 6.5 requires an analysis that confirms off-site areas will be safe. 2 CCR 407-1, Rule 6.5(3). The analysis must include evaluation of the consequences of a failure and the potential for seismic activity. The Application includes a ten-year-old stability evaluation report (Appendix 22-5), but cyanide leaching was not part of the plan at that time. Applicant should prepare a new stability analysis that takes current conditions into account and that includes cyanide and other wastes in the risk analysis.

Because the proposed disposal pit design falls short of the standards for both hazardous and solid waste facilities, but will receive highly toxic wastes, the Concerned Citizens request that the Board deny the Application. If the Board elects to approve the Application, the Concerned Citizens request that the permit include terms requiring disposal pit design and operations consistent with the hazardous waste surface impoundment regulations. Applicant also should be required to undertake a new stability analysis.

Environmental Protection Plan

The Environmental Protection Plan provides little assurance that the Concerned Citizens, their properties, and their drinking wells will be protected from harms caused by operation of the Mill and disposal of wastes in the pit.

- The Environmental Protection Plan ("EPP") asserts, under the heading "Chemical Handling during Temporary Cessation or Closure", that "reagents will be either sold, recycled, or disposed of at an approved facility." (EPP at 21-11.) This term should be clarified to require disposal only at off-site permitted facilities. Leftover reagents should not be dumped into the disposal pit.

- Run-of-mine ore will be located on a pad that is "designed . . . to contain potential ore leachate from entering the environment." (EPP at 21-11.) Applicant should be required to provide design specifications for this pad that clearly demonstrate how leachate will be contained.

- Purportedly, the disposal pit will contain spills that breach the mill building, (EPP at 21-12), but there is no explanation of how spills that breach the building, and thus evade the sump, will reach the disposal pit. There should be a clearly defined means of preventing these spills from entering the soil, groundwater, and surface water.

- In several places, the Mining Plan and the EPP assert that only "small quantities" of chemicals will be used at any given time. This statement needs to be explained in greater detail. It is not clear whether Applicant intends to include chemicals in vats, such as the leach vats, as "in use." The Applicant proposes to use almost a ton of sodium cyanide every day. That is not a small quantity of a highly toxic chemical and does not justify a claim of environmental management by use of only "small quantities" of chemicals. In fact, Applicant should be required to develop detailed plans for how sodium cyanide, and the resulting cyanide waste, will be managed. Moreover, the plan should specify the maximum amount of each hazardous chemical that will be permitted as throughput in the system.

- As discussed above, the EPP does not include any capacity to contain the volume of the single largest vessel on site. Secondary containment that can contain the full volume of the largest single vessel should be required.

- Acidic and toxic waste material will be dumped into the disposal pit, including any contaminated debris and fluids from spills. (EPP § 21.7.5 at 21-15.) Wastes will include ore brought from sources within the California Gulch Superfund site that are acid producing that contain arsenic, lead and other hazardous constituents. Applicant should be required to provide analysis of the compatibility of these wastes and every other waste that will be placed into the disposal pit. Applicant also should be required to demonstrate the compatibility of the liner material with the wastes to be deposited into the disposal pit.

- The proposed amended EPP strikes out a term stating that "Prior to constructing future containment structures that will contain toxic or hazardous materials; a geological or geotechnical fracture investigation will be undertaken." (EPP § 21.8.3 at 21-16.) Applicant proposes to use and dispose of toxic and hazardous materials on the site within a few hundred feet of drinking water wells. Before a new permit is approved, Applicant should be required to undertake a fracture investigation, and a permit should not issue unless it is demonstrated that there is no risk of a fracture that could compromise the disposal pit.

Due to the foregoing inadequacies, the Applicant cannot assure the protection of the Concerned Citizens' health, safety, and welfare. Therefore, the Concerned Citizens request that the Board deny the Application. If the Board elects to approve the Application, Applicant should be required to address to above listed issues before issuance of a permit.

Reclamation Plan

The Reclamation Plan fails to provide long-term protection against releases from the disposal pit.

- The Reclamation Plan asserts that a "cyanide detoxification process" will be implemented prior to discharge of chemicals to the disposal pit. (Reclamation Plan § 5.4 at 5-4.) The Application contains no discussion of this detoxification process. Applicant should be required to provide a detailed description of the detoxification process and how this process will apply to prevent any cyanide from entering the disposal pit, including detoxification of any waste, spilled material, and contaminated objects.

- The Reclamation Plan calls for a disposal pit cap consisting of 8 inches of embankment material, 4 inches of topsoil, and 4 inches of plant growth material. (Reclamation Plan § 5.4 at 5-4 to 5-5.) No minimum cap hydraulic conductivity is specified and no engineered drawings of the cap are provided. Applicant should be required to place a cap on the disposal pit that is no less permeable than the liner, as required for solid and hazardous waste facilities. (6 CCR 1007-2 § 3.5.3 (solid waste landfills); 6 CCR 1007-3 § 264.228(a)(2)(iii) (hazardous waste impoundments).)

- The Reclamation Plan states that tailings in the disposal pit will be geochemically characterized prior to capping. (*Id*. at 5-5.) However, the Plan does not identify any criteria that must be met prior to capping. Applicant should be required to satisfy specific waste criteria, including that absence of cyanide and a neutral pH, in the disposal pit before the pit can be capped.

- Applicant should be required to remove all liquids from the disposal pit prior to capping, as required for solid and hazardous waste impoundments. (6 CCR 1007-2 § 9.3.4.(F)(1)(b) (solid waste impoundments); 6 CCR 1007-3 § 264.288(a)(2)(i) (hazardous waste impoundments)).

- Applicant should be required to place an environmental covenant on the Property upon closure of the disposal pit.

- Applicant should be required to provide the Board notice of closure of the disposal pit and should be required to monitor the disposal pit, including monitoring the leachate detection system and sampling monitoring wells, for at least 30 years after closure, as required for solid or hazardous waste impoundments. (6 CCR 1007-2 § 9.3.6. and .7 (solid waste); 6 CCR 1007-3 § 264.228(b) (hazardous waste).)

Due to the foregoing inadequacies, the Concerned Citizens request that the Board deny the Application. If the Application is not denied, Applicant should be required to address these issues in a new submission.

Zoning

The Application inaccurately states that the neighboring lands to the west and south are zoned Industrial/Mining (IM). (Legal Description § 1.1.3 at 1-1.) The neighboring lands to the west are zoned Agriculture and Forestry (AF) and are in residential use by members of the Concerned Citizens, as permitted by AF zoning.

Stormwater Management Plan

Appendix 21-1 contains the Stormwater Management Plan for the Leadville Mill. Pursuant to its Attachment A, titled Best Management Practices Illustrations, Storm Water Management Plan, Leadville Mill ("Attachment A"), it appears that stormwater from disturbed areas is to be captured, stored, and used in the milling process. This also seems to include captured precipitation that falls directly into the disposal pit.

Appendix DR-1 of Attachment A contains the Drainage Plan, Stormwater Management ("Drainage Plan") for the mill operation. On page 2, under the Description subheading, the Drainage Plan states: "Stormwater from disturbed mill operating areas and waste from the mill are to be stored in the TSF. Captured runoff will be used in the milling process." Furthermore, the Drainage Plan explains on page 5, under the 4.0 Facility Drainage, General Concept subheading, that: "Surface flows from upgradient disturbed areas are directed to the Tailings Storage Facility (TSF)." This water is then slated to be "retained, reused and not released."

The Mining Plan does not disclose this planned use of stormwater. Rather, bottled water will be provided to employees and other domestic water and process water will be obtained from Parkville Water District. (Mining Plan § 4.5.5 at 4-38.)

Colorado law requires any diversion, capturing, and placing to beneficial use of waters of the State of Colorado to be conducted in-priority unless exempted by law or unless subject to a judicially approved augmentation plan. (*See Empire Lodge Homeowner's Ass'n v. Moyer*, 39 P.3d 1139 (Colo 2001) and C.R.S. § 37-92-301 *et seq*.) This fundamental requirement of Colorado

water law applies to the capture, storage, and use of stormwater. Unless a water user has a decreed water right to capture, store, and use stormwater, or has a judicially approved augmentation plan augmenting out-of-priority depletions caused by the capture, storage, and use of stormwater, a water user cannot legally capture, store, and use stormwater.

In this situation, there is no indication that the Applicant has a decreed water right or augmentation plan that would allow capturing, storing, and using stormwater for the milling operations. Therefore, Applicant cannot demonstrate that it has a legal right to manage and use stormwater as it proposes. The Concerned Citizens request that the Board deny the Application for lack of a stormwater management plan that is capable of implementation.

Wildlife

In 2011, the Division of Wildlife provided a letter stating that, because the land already had been developed, the impact from fragmentation of habitat already had occurred. The letter stated that there could be "slightly" more impact to deer and elk due to additional traffic but made no recommendations relating to this issue. (Appendix 8-1.)

This report is ten years old and applied to a different operation on the Property. The Applicant proposes to double its operations and to operate 24/7. The Applicant should be required to obtain a new determination from the Division of Wildlife. Deer and elk often are observed in the area by the Concerned Citizens and likely will be impacted by noise and 24/7 activity at the facility.

Air Emissions

The Application reports that an APEN (Air Pollution Emissions Notice) has been submitted to CDPHE. (Other Permits & Licenses at 13-1.) In addition, an APEN purportedly is attached to the Application in Appendix 13-6. However, the document attached as Appendix 13-6 is not an APEN. It is an air emissions permit issued for the Leadville Mill in 2011. That permit expired in 2016 because the facility never went into operation. Moreover, the facility at that time was permitted for half the throughput for which Applicant now seeks approval and was not authorized for cyanide leaching. Therefore, the prior permit has no relevance to the current Application. The Applicant should be required to provide a copy of the APEN it claims to have submitted to CDPHE. The APEN would provide information relevant to the impacts of the proposed operations on neighboring residential property owners and wildlife.

Noise

The only discussions of noise in the Application are statements that: (1) the trommel and the crusher will operate only 8 hours per day during the day shift (which is not defined), (Mine Plan, p. 4-6), and (2), for material delivered from off-site, truck drivers will be trained in noise mitigation. (*Id*. p. 4-42.) The Application contains no information about the level of noise that will be produced from these operations, or from operations during the other 16 hours a day the

Mill will operate, and, other than hours of operation and training of truck drivers, no mitigation measures are proposed. Thus, it is impossible for the Board to evaluate the true impact of the proposed operation on the neighboring residential properties and on wildlife. The Applicant should be required to provide more details about operational hours and to complete a noise study of its proposed operations.

Enforcement

The Concerned Citizens also are fearful that there will be little oversight of Applicant's compliance with any permit. The Applicant was required to re-submit its initial application due to missing required components, and the accepted Application still contains the numerous inadequacies listed above. In addition, the Applicant has engaged in no material local outreach. The lack of attention to detail and absence of a concerted effort to assure neighbors of the safety of the proposed operation leaves the Concerned Citizens with little trust that the Applicant can operate the Mill safely. If a permit is issued, the facility should be regularly inspected by DRMS to assure that permit terms are fully satisfied and that additional risk is not placed on the community.

Conclusion

The comments provided above demonstrate that the Application is inadequate to assure safe operation of the proposed cyanide leach mill. Because the proposed operations would materially threaten the drinking water wells, property, and safety of the Concerned Citizens, we strongly urge the Board to reject the Application. The Applicant should not be allowed proceed with a cyanide leach milling operation next door to residential properties. If the Board declines to deny the Application, we request that the Board require submission and further consideration of additional materials intended to address the comments provided above.

We thank the Board for consideration of the comments provided by this letter. Please feel free to contact me with any questions about these comments.

Sincerely,

BURNS, FIGA & WILL, P.C.

Scott A. Clark

SAC/mjf