

**GEORGE W. KLEIN**

CERTIFIED PUBLIC ACCOUNTANT

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September 8, 2009

Crow Butte Resources, Inc.  
P.O. Box 169  
86 Crow Butte Road  
Crawford, NE 69339-0169

This letter is to confirm my understanding of the terms and objectives of my engagement and the nature and limitations of the services I will provide.

I will perform the following services in this engagement to verify the Crow Butte Uranium Project 2010 Surety Estimate:

Review the results of the mathematical calculations used in the surety estimate worksheet.

Review and confirm selected items that support the master costs used in preparing the surety estimate worksheet.

Any further tests and procedures I consider necessary to enable me to express an opinion on the master costs and the calculations used in the surety estimate.

Issue a report outlining the agreed upon procedures followed to solely assist Crow Butte Resources, Inc., the Nebraska Department of Environmental Quality, and Fuel Cycle Licensing Branch in evaluating the 2010 Surety Estimate.

This agreed upon procedures review will be conducted in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. I will not be engaged to and will not conduct an audit on Crow Butte Resources Financial Statements - and accordingly, will not express an opinion or any other form of assurance involved in conducting an audit of their financial statements.

My engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, I will inform you of any material errors and any evidence or information that comes to my attention during the performance of my review procedures, that fraud may have occurred. In addition I will report to you any evidence or information that comes to my attention during the performance of my review procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. I have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, I am unable to complete the review engagement or am unable to form or have not formed an opinion, I may decline to express an opinion or to issue a report as a result of this engagement.

The management of Crow Butte Resources, Inc. shall be responsible for making all records and related information used in the preparation of the surety estimate available to me. I understand that you will provide me with the information required for my engagement and that you are responsible for the accuracy and completeness of that information. You are also responsible for disclosing all significant information that might affect the surety estimate.

I expect to begin my engagement on approximately September 10, 2009 and issue my report prior to September 29, 2009. My fees for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc). Standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement.

I appreciate the opportunity to be of service to the Crow Butte Resources, Inc. and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to my office.

Sincerely,



George W. Klein, CPA

Acknowledged:  
Crow Butte Resources, Inc.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

cc: Mr. Michael Linder, Director  
Nebraska Department of Environmental Quality  
PO Box 98922  
Lincoln, NE 68509-8922

✓ Mr. Keith I. McConnell, Deputy Director  
Decommissioning and Uranium Recovery Licensing Directorate  
Division of Waste Management and Environmental Protection  
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