

GEORGE W. KLEIN

CERTIFIED PUBLIC ACCOUNTANT

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August 6, 2007

Crow Butte Resources, Inc.
P.O. Box 169
86 Crow Butte Road
Crawford, NE 69339-0139

This letter is to confirm our understanding of the terms and objectives of our 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 2008 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 the Cross Butte Resources, Inc., the Nebraska Department of Environmental Quality, and Fuel Cycle Licensing Branch in evaluating the 2008 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, and accordingly, will not express an opinion or any other form of assurance involved in conducting an audit.

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 you 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.

UMSS01

Crow Butte Resources, Inc.

August 6, 2007

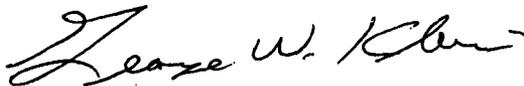
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The management of Crow Butte Resources, Inc. shall be responsible for making all records and related information used in the preparation of the surety estimate available to me. I understand that you will provide me with the information required for 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 August 15, 2007 and issue my report prior to September 14, 2007. 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 our engagement. If you have any questions, please let me know. If you agree with the terms of our 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. Gary Janosko, Branch Chief
Fuel Cycle Licensing Branch
Division of Fuel Cycle Safety & Safeguards
c/o Document Control Desk
U.S. Nuclear Regulatory Commission
Washington, D.C. 20555

U.S. Nuclear Commission
Mr. Steve Cohen – ADDRESSEE ONLY
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