

**RECOMMENDATIONS**  
**CONCERNING**  
**ESTIMATION AND REPORTING OF**  
**MINERAL RESOURCES AND MINERAL RESERVES**

**Prepared for Submission to**  
**The United States Securities and Exchange Commission**  
**by**  
**The SEC Reserves Working Group / SME Resources and Reserves Committee**  
**of**  
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**APPENDIX 1**

**U.S. SECURITIES AND EXCHANGE COMMISSION**

**DIVISION OF CORPORATION FINANCE**

**INDUSTRY GUIDE 7**

**APPENDIX 2**

**“THE 1999 SME GUIDE”**

**A GUIDE**

**FOR REPORTING EXPLORATION INFORMATION,  
MINERAL RESOURCES, AND MINERAL RESERVES**

**APPENDIX 3**

**THE 2005 SME GUIDE  
FOR REPORTING EXPLORATION RESULTS,  
MINERAL RESOURCES, AND MINERAL RESERVES**