Recorded at the request of:

Miranda U.S.A., Inc.

When recorded return to:

Miranda U.S.A., Inc. 310 Silver Street Elko, NV 89801

DOC # 0217406

06/01/2011

14 - MO PM

Official Record

Recording requested By MIRANDA U.S.A.INC

Eureka County - NV Mike Rebaleati - Recorder

Fee: **\$2,735.00** RPIT: Page 1 of 2 Recorded By LLH

Book- 516 Page- 0267



AFFIDAVIT OF PAYMENT OF FEES FOR MINING CLAIMS HELD IN NEVADA PURSUANT TO NRS 517.187

This document does not contain the personal information of any person.

The undersigned declares under penalty of perjury:

On October 13, 2010, Miranda U.S.A., Inc., a Nevada Corporation, 310 Silver Street, Elko, Nevada, 89801, ("Owner"), the owner of the unpatented mining claims (the "claims") for which additional mining claims fees are submitted with this Affidavit, recorded, or caused to be recorded, its Affidavit and Declaration Of Claims Held In Nevada Pursuant To NRS 517.188, Document No. 0215571, Book 506, Page 0312, for the number of claims held in Nevada on the date of Owner's recording made in this county pursuant to NRS 517.230(3), as follows.

	Less than 11 claims (Fee is \$0 per claim)	1	\
	Not less than 11 and not more than 199 (Fee	is \$70 per	claim)
¥	Not less than 200 and not more than 1,299 (Fee is \$85	per claim)

□ Not less than 1,300 (Fee is \$195 per claim)

The total of the additional mining claim fees payable pursuant to NRS 517.187 for Owner's claims held in this county is \$14,790.00, not including the recording fees. The amount of \$2,720 is being paid with this recording and the amount of \$12,070 is being paid with separate recording.

The names of and the Bureau of Land Management mining claim serial numbers for Owner's claims are as follows:

Name of Claim(s): BLM Serial No(s):

NC 13-26 NMC 1020848-1020861

NC 32-39 NMC 1020867-1020874

Fuse 74-83 NMC 889591-889600

The additional mining claims fees imposed under NRS 517.187 are a tax on unpatented claims which violates Section 1 of Article X of the Nevada Constitution because only the net proceeds of mines and mining claims may be taxed and because the fees are not reasonable and uniform as required under the Nevada Constitution and the Constitution of the United States. The additional mining claim fees are an unconstitutional tax. Owner intends to seek a refund of the fees submitted with this Affidavit if (a) NRS 517.187 is declared to be unconstitutional by a court of the State of Nevada or the United States; (b) NRS 517.187 is repealed; or (c) NRS 517.187 is amended to reduce the amount of the additional mining claim fees. The additional mining claim fees submitted with this Affidavit are paid under protest as provided in NRS 361.420 and NRS 353.110.

When Owner recorded Owner's original Affidavit Owner paid none of the additional mining claim fees. Refer to Document No. 0215571, Book 506, Page 0312. The additional mining claim fees submitted with this Affidavit are in the amount of \$2,720.00.

Dated	Mav	24	, 2011.

Nandy Dullwan

Name Sandi Sullivan

Title Agent

State of Nevada,) ss.

County of Elko

SUBSCRIBED and sworn to before me, a Notary Public, by Sandi Sullivan, on May 24, 2011.

Signature of Notarial Officer)

JAMILLE SIROTEK
Notary Public-State of Nevada
APPT. NO. 09-11224-6
My App. Expires October 09, 2013