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Geoweb: Natural Resource Trading, Engineering, Brokerage, Logistics, and Consultation Services.

Mineral Valuation

TRACT 6

of

Wilcox Industries, Inc. - Mineral Properties

In Raleigh County, West Virginia

Valuation Date – February 3, 2026

By

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1 EXECUTIVE SUMMARY

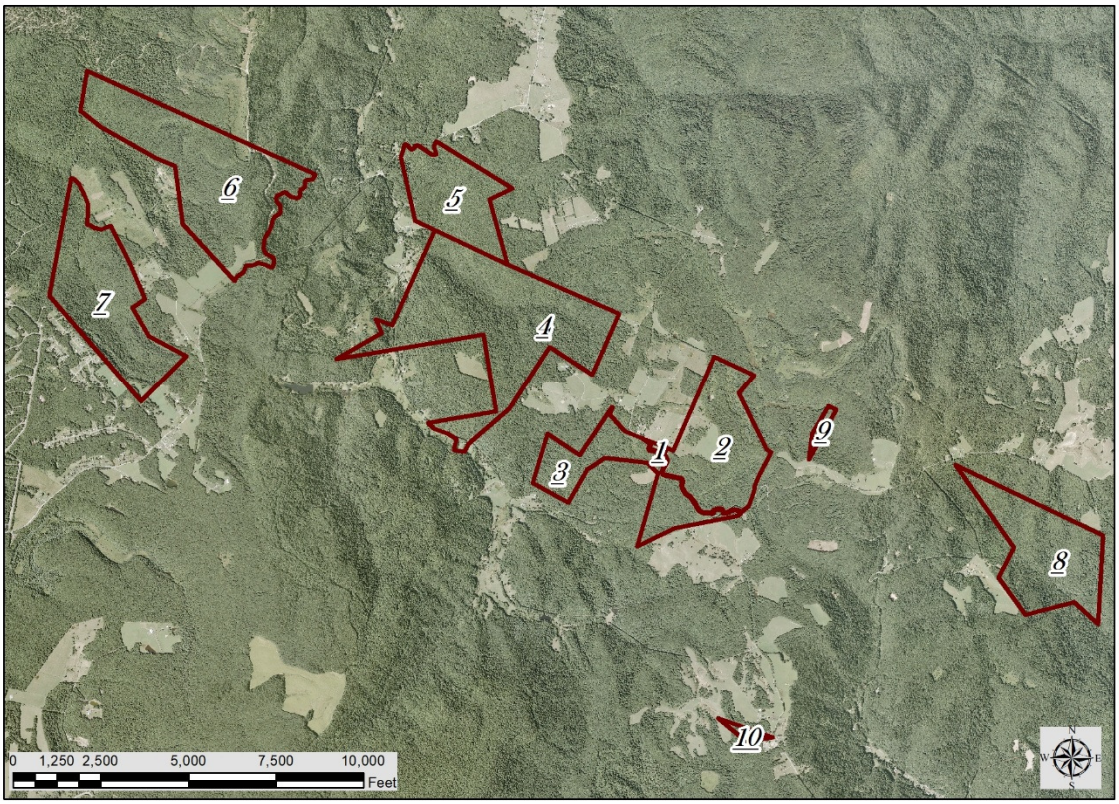
This report contains an estimate of the in-place coal tons, a possible recovery percentage, the estimated recoverable coal, and comments to explain the tonnage estimate.

1. The client and other intended users – **WILCOX INDUSTRIES INC.**

2. The effective date of the opinions and conclusions – **February 3, 2026**

3. The characteristics of the property (including location and property rights to be valued) – **Mineral ownership by WILCOX INDUSTRIES INC.**

Wilcox Industries Properties



Aerial View of Property Mineral Tracts

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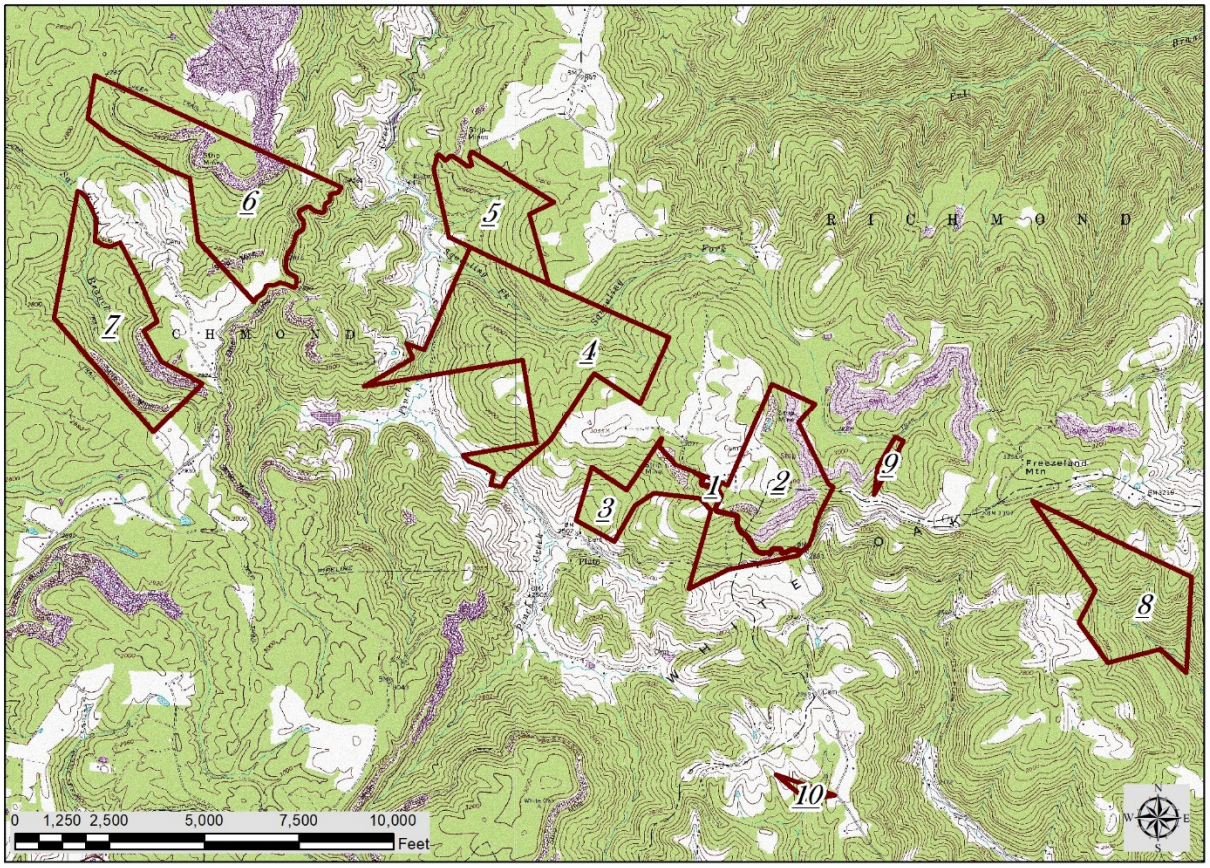
2 PROPERTY

The minerals owned are principally the Pocahontas No. 6 and the Pocahontas No. 3 seams within the property boundaries shown below. The minerals are owned by Wilcox Industries.

Wilcox Industries Properties



Map of Wilcox Industries Properties

The following table shows the estimated in-place coal tons, a possible recovery percentage, the estimated recoverable coal, and comments to explain the tonnage estimate.

Wilcox Tracts 1-10

Recoverable Tons by Tract for all Wilcox Tracts Table:

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	Wilcox Minerals	Tons In Place	Percent Recoverable	Recoverable Tons	
Tract	1	14,029	10.000%	1,403	Very small tract, difficult to access
Tract	2	632,302	25.000%	158,076	Excellent tract with previous mining.
Tract	3	198,154	23.916%	47,390	Difficult to access. Needs other tracts for good mining opportunity.
Tract	4	707,820	23.413%	165,720	Difficult to access, but has decent mining options as it stands.
Tract	5	46,240	14.979%	6,926	Difficult to access, needs other tracts for a better mining options.
Tract	6	1,436,435	24.181%	347,344	Good mining options. Previous mining opens access to coal.
Tract	7	120,600	29.991%	36,170	Difficult to mine due to proximity to existing houses.
Tract	8	13,050	10.000%	1,305	Very little coal.
Tract	9	7,110	10.000%	711	Very small tract. Needs other tracts to make viable.
Tract	10	0	0.000%	0	No coal
	TONS IN PLACE	3,175,740	24.090%	765,045	
Total Recoverable	24.090%	**765,045**			

Recoverable Tons by Seam for all Wilcox Tracts:

Seam Name	Tons In Place	Percent Recoverable	Recoverable Tons	
PC6	1,298,115	32.373%	420,237	Seam has had extension mining. Most remaining coal is around past mining.
PC3	1,877,625	18.364%	344,808	Seam has been mined to the east, thin to the west.
Total Recoverable	3,175,740	24.090%	**765,045**	

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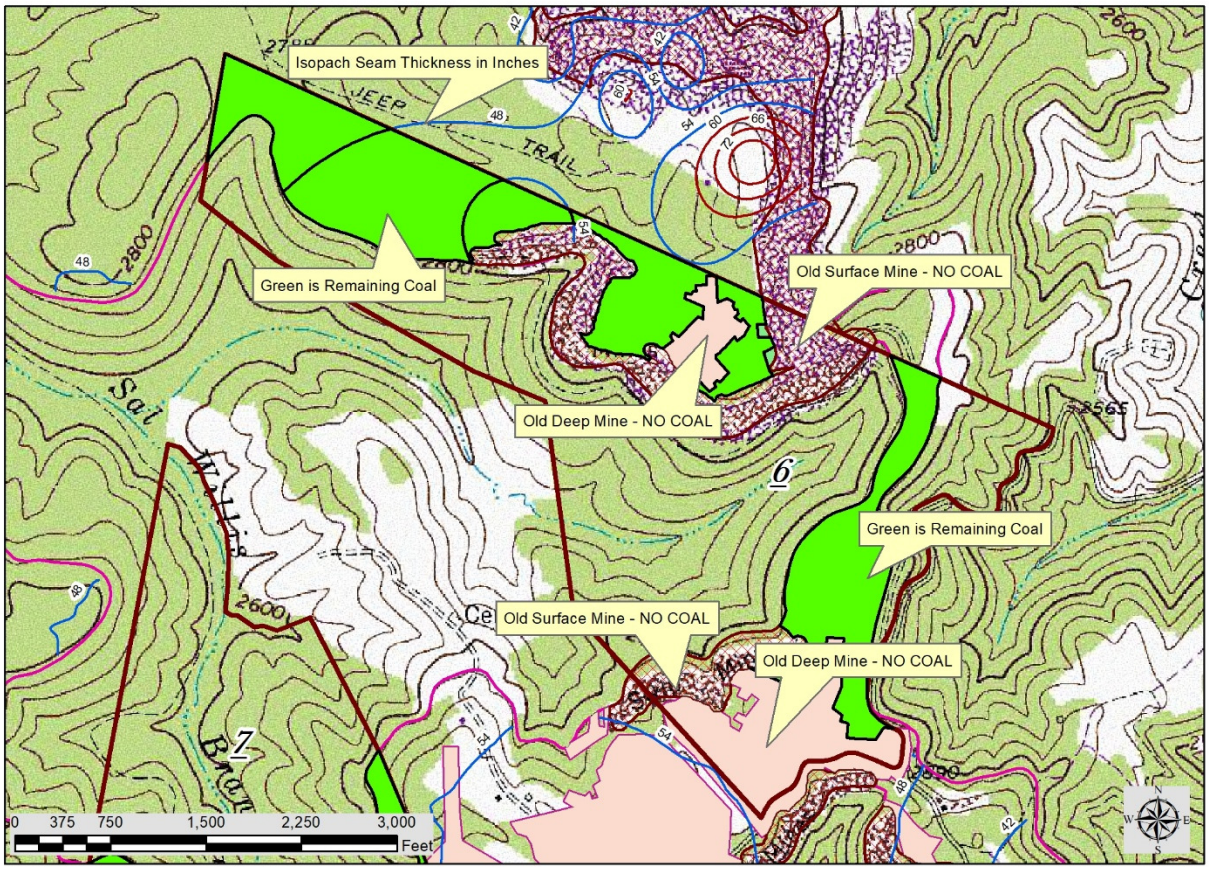
3 INDIVIDUAL TRACT – TONS IN PLACE

As with all of the Wilcox tracts, the upper coal seam is the Pocahontas No 6 and the lower coal seam is the Pocahontas No 3. The Tract number is listed below the map.

Wilcox Industries Properties



Tract 6 – Pocahontas No 6 Seam available coal is in Green, Already Deep mined Coal in Tan

Tract 6		
Sq Ft	Inches	Tons in Place
607,853.2	46	93,204
1,059,728.4	51	180,154
262,562.1	55	48,136
574,795.6	55	105,379
243,446.8	55	44,632
1,220,568.9	51	207,497
	PC6	679,002

Percent Recoverable 40%

Clean Recoverable 271,601

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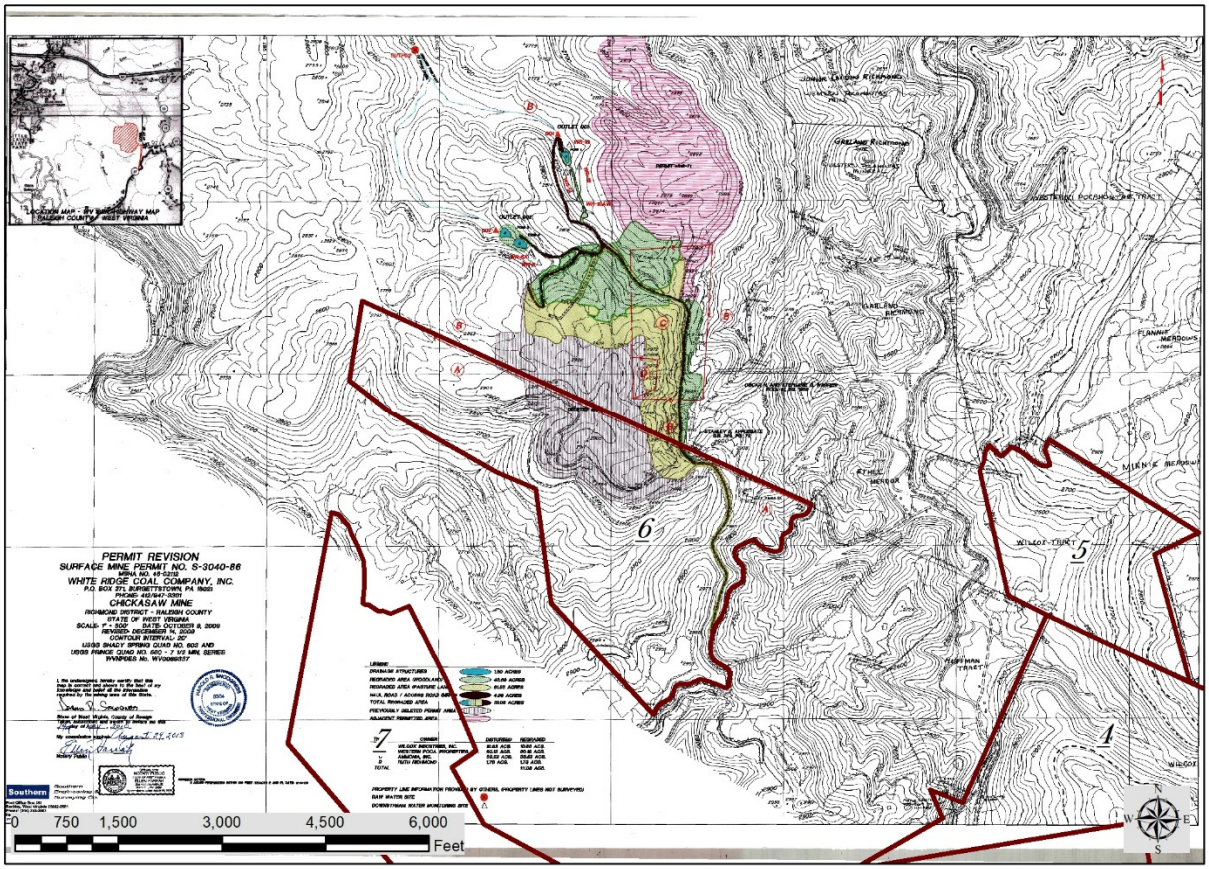
Wilcox Industries Properties



Map Showing Existing Surface Mine Permit on Part of Tract 6

The Wilcox Industries property was permitted but not mined apparently due to a downturn in the market. On the permit map, the Wilcox Industries property was marked as “Deleted Area”.

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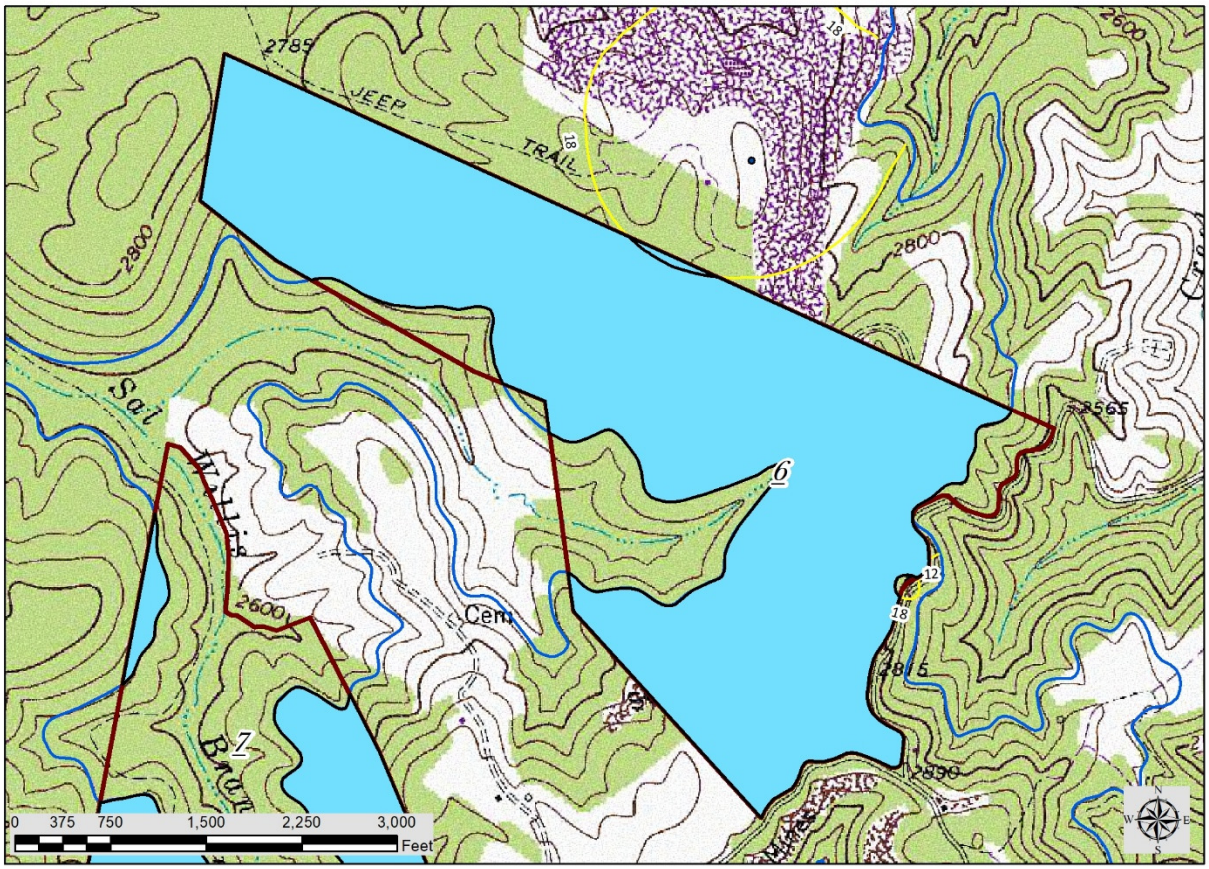
Wilcox Industries Properties - Remaining PC3 Coal in Blue



Tract 6 – Pocahontas No 3 Seam available coal is in Blue

Tract 6		
Sq Ft	Inches of Coal	Tons in Place
33,844.3	18	2,031
12,320,284.4	16	657,082
1,552,420.4	19	98,320
	PC3	757,432

Percent Recoverable 10%

Clean Recoverable 75,743

Good mining options. Previous mining opens access to coal.

TOTAL RECOVERABLE COAL IS APPROXIMATELY 347,344 TONS.

ALL WILCOX TRACT MINERALS BEING SOLD ARE FOR ONE HALF OWNERSHIP

The coal reserves and resources in this report represent typical Pocahontas Seam quantity and quality in Raleigh County, West Virginia. The summary of the reserve study by Geoweb, LLC using industry standard methods established by SEC/USGS properly establishes a resource base for coal mining. These resource reports were reviewed by me and appear to establish an economically mineable coal. As with all coal studies, the more information that is available, the better the understanding of the potential value. So always perform your own due diligence.

Harry D. McKenzie, PE, Real Estate Broker
Managing Member
Geoweb, LLC

4 COAL QUALITY REPORT

Coal quality information provided by the West Virginia Geological Survey shows an excellent low-volatile and mid-volatile metallurgical coal.

Below is a screen shot of the Pocahontas No 6 quality from the West Virginia Geological Survey, Raleigh County Report from 1916 on pages 639-640.

57	Buckeye C. & C. Co.	M	No. 6 Pocahontas..	A. R.	4.25	25.22	64.89	0.008	5.64	0.59
58	Davis & Thompson	R	No. 6 Pocahontas..	A. R.	0.80	17.77	78.67	0.002	2.76	0.81

Table of Coal Analyses by W. Va. Geological Surve

No. on Map II.	MINE.	County.	Coal Bed	Condition of Sample	PROXIMATE				Common to Both	
					Moisture	Volatile Matter	Fixed Carbon	Phosphorus	Ash	Sulphur
611	Pocahontas C. & C. Co.	M	No. 6 Pocahontas..	A. R.	0.57	20.30	77.20	0.006	1.93	0.88
	Average	..	No. 6 Pocahontas..	A. R.	1.87	21.10	73.59	0.005	3.44	0.76

These mines are all south of the Wilcox Property. The volatile matter and sulfur increase to the north. The typical quality will probably be more like the following:
Volatile Matter 23 to 25%
Ash 5 to 7%
Sulfur 0.75 to 1.05%

Below is a screen shot of the Pocahontas No 3 quality from the West Virginia Geological Survey, Raleigh County Report from 1916 on pages 640.

No. on Map I	MINE.	County.	Coal Bed	Condition of Sample	Moisture	Volatile Matter	Fixed Carbon	Phosphorus	Ash	Sulphur
611	Pocahontas C. & C. Co.	M	No. 6 Pocahontas..	A. R.	0.57	20.30	77.20	0.006	1.93	0.88
	Average	..	No. 6 Pocahontas..	A. R.	1.87	21.10	73.59	0.005	3.44	0.76
68	Algonquin Coal Co.	M	No. 3 Pocahontas..	A. R.	0.54	19.47	76.29	0.001	3.70	0.65
69	Thomas Coal Co (No. 1)	M	No. 3 Pocahontas..	A. R.	0.53	12.29	83.47	0.001	3.71	0.60
70	S. P. Patterson Poca Co.	M	No. 3 Pocahontas..	A. R.	0.64	19.64	70.65	0.004	9.07	0.71
70A	S. P. Patterson Poca Co.	M	No. 3 Pocahontas..	A. R.	0.35	18.60	77.91	0.002	3.14	0.60
76	Smokeless C. & C. Co.	M	No. 3 Pocahontas..	A. D.	1.70	14.92	80.12	0.004	3.26	0.59
78	Weyanoke C. & C. Co.	M	No. 3 Pocahontas..	A. D.	1.35	16.01	78.38	0.006	4.26	0.51
78	Weyanoke C. & C. Co.	M	No. 3 Pocahontas..	A. R.	1.89	15.93	77.94	0.006	4.24	0.51
87	Thos. D. Lee Coal Co.	M	No. 3 Pocahontas..	A. R.	0.69	17.49	75.20	0.001	6.62	0.93
94	Pawama C. & C. Co. (Pawama)	M	No. 3 Pocahontas..	A. D.	1.30	15.44	77.81	0.006	5.45	0.86
94	Pawama C. & C. Co. (Pawama)	M	No. 3 Pocahontas..	A. R.	1.94	15.35	77.29	0.006	5.42	0.86
	Hiawatha C. & C. Co. (Hiawatha)	M	No. 3 Pocahontas..	A. D.	1.25	15.99	78.02	0.004	4.74	0.66
	Hiawatha C. & C. Co. (Hiawatha)	M	No. 3 Pocahontas..	A. R.	1.78	15.91	77.59	0.004	4.72	0.66
	Piedmont Coll. Co. (Piedmont)	M	No. 3 Pocahontas..	A. D.	1.50	15.62	74.01	0.008	8.87	0.49
	Piedmont Coll. Co. (Piedmont)	M	No. 3 Pocahontas..	A. R.	2.13	15.53	73.51	0.008	8.83	0.49
	Spring C. M. Co. (Spring)	M	No. 3 Pocahontas..	A. D.	1.50	15.50	79.02	0.005	3.98	0.63
	Wenonah C. & C. Co. (Wenonah)	M	No. 3 Pocahontas..	A. D.	1.25	14.95	78.38	0.006	5.42	0.55
	Wenonah C. & C. Co. (Wenonah)	M	No. 3 Pocahontas..	A. R.	1.78	14.87	77.96	0.006	5.39	0.55
90	Louisville C. & C. Co. (Louisville)	M	No. 3 Pocahontas..	A. D.	0.36	19.04	77.24	0.0025	3.36	0.56
	Goodwill C. & C. Co. (Goodwill)	M	No. 3 Pocahontas..	A. D.	0.13	17.22	79.30	0.0025	3.35	0.68
	Mill Creek C. & C. Co. (Mill Creek)	M	No. 3 Pocahontas..	A. D.	0.14	18.82	77.11	0.008	3.93	0.87
	Coaldale C. & C. Co. (Coaldale)	M	No. 3 Pocahontas..	A. D.	0.65	17.78	74.58	0.004	6.99	0.67
85	Booth-Bowen C. & C. Co. (Reliance)	M	No. 3 Pocahontas..	A. D.	0.16	18.85	77.52	0.001	3.47	0.54
84	Buckeye C. & C. Co. (Buckeye)	M	No. 3 Pocahontas..	A. D.	0.16	17.33	77.75	0.006	4.76	0.87
86	Caswell Creek Coll. Co. (Caswell)	M	No. 3 Pocahontas..	A. D.	0.17	18.05	79.01	0.002	2.77	0.88
634	Piney Coking Coal Land Co.	R	No. 3 Pocahontas..	A. R.	0.38	18.57	75.59	0.007	5.46	0.81
636	Western Poca. Coal Co.	R	No. 3 Pocahontas..	A. R.	1.12	19.12	75.89	0.006	3.87	0.84
638	Piney Coking Coal Land Co.	R	No. 3 Pocahontas..	A. R.	0.75	17.90	76.42	0.003	4.93	0.66
640	Piney Coking Coal Land Co.	R	No. 3 Pocahontas..	A. R.	0.87	17.16	78.84	0.002	3.13	0.69
641	Piney Coking Coal Land Co.	R	No. 3 Pocahontas..	A. R.	0.48	18.61	73.44	0.002	7.47	0.54
644	J. H. McKinney	R	No. 3 Pocahontas..	A. R.	0.68	18.97	75.63	0.005	4.72	0.85
659	George Smith	M	No. 3 Pocahontas..	A. R.	0.81	19.85	66.48	0.012	12.86	1.85
	Average	M	No. 3 Pocahontas..	A. D.	0.83	16.82	77.73	0.0046	4.62	0.67
	Average	R	No. 3 Pocahontas..	A. R.	1.31	16.30	77.06	0.0042	5.33	0.67
	Average	R	No. 3 Pocahontas..	A. R.	0.73	18.60	74.61	0.005	6.06	0.89

These mines are all south of the Wilcox Property. The volatile matter and sulfur increase to the north. The typical quality will probably be more like the following:

Volatile Matter 19 to 21%
Ash 5 to 7%
Sulfur 0.75 to 1.00%

Actual quality will vary. Additional due diligence on quality is recommended.

5 SUMMARY OF MINING HISTORY

The Pocahontas No. 6 seam is a significant part of coal mining history in the Richmond District of Raleigh County, West Virginia:

Early History

- **Discovery and Early Mining (Late 1800s)**: Coal was discovered in the Pocahontas region in the late 19th century, with the Pocahontas No. 6 seam becoming a prime target for mining due to its high-quality coal.
- **Railroad Development**: The construction of railroads in the late 1800s facilitated the transportation of coal, boosting the industry and attracting mining companies to the area.

Growth of the Coal Industry

- **20th Century Expansion**: The coal industry thrived in the early 20th century, supporting local economies and providing jobs. The Pocahontas No. 6 seam was known for its thick and rich deposits, making it economically viable.
- **Mining Techniques**: Miners employed various techniques, from traditional hand mining to mechanized methods as technology advanced.

Labor and Community

- **Labor Unions**: The early 20th century saw the rise of labor unions advocating for miners' rights, leading to significant strikes and labor movements in the region.
- **Cultural Impact**: The mining community developed a unique culture, with miners often forming tight-knit communities centered around the coal mines.

Environmental and Economic Challenges

- **Decline (Mid to Late 20th Century)**: The coal industry faced challenges in the latter half of the 20th century due to environmental regulations and the rise of alternative energy sources. Many mines, including those in the Pocahontas No. 6 seam, began to close.

- **Environmental Concerns**: Mining activities raised concerns about land degradation, water pollution, and other environmental impacts.

Modern Era

- **Current Status**: Although production has declined, the legacy of coal mining in the Pocahontas No. 6 seam remains significant for the region's history and economy.
- **Cultural Heritage**: Efforts to preserve the history and culture of coal mining in West Virginia continue, with museums and educational programs highlighting the contributions of coal miners.

Conclusion

The Pocahontas No. 6 seam has played a crucial role in the economic development of Raleigh County and the broader Appalachian region. Its history reflects the complexities of industrial growth, labor struggles, and environmental impacts.

Coal Mining History of the Pocahontas No. 3 Seam, Richmond District — Raleigh County, West Virginia

1. Geological Context

Although the Pocahontas No. 3 seam is best known for its extraordinary thickness and quality in **Mercer, McDowell, Wyoming, and Tazewell (VA)** counties, the seam **thins dramatically** as it extends northward into Raleigh County. In the Richmond District, the No. 3 seam:

- Is typically **thin (often < 24 inches)** and **discontinuous**.
- Appears in **fault-bounded pods** and **structurally isolated blocks**, similar to the behavior of the Pocahontas No. 6 seam in the same district.
- Was never a major commercial seam in Richmond District, Raleigh County due to limited thickness and poor continuity.

This geological reality meant that the Richmond District's mining economy centered overwhelmingly on the **Beckley** and **Eagle** seams, with the Pocahontas No. 3 seam mined only where local structural conditions thickened it enough to be workable.

2. Regional Importance of the Pocahontas No. 3 Seam

The broader Pocahontas No. 3 seam is one of the most historically significant coal seams in the United States. Regionally it is known for:

- **Low-volatile, low-sulfur "smokeless" coal** ideal for coke and naval steam power.
- Being the foundation of the **Pocahontas Coalfield**, which transformed southern WV and southwestern VA beginning in the 1880s.

This regional prestige often leads people to assume the seam was equally important in Raleigh County—but geologically, it was not.

3. Pocahontas No. 3 in the Richmond District

Extent & Mineability

In the Richmond District:

- The seam is **present but marginal**.
- Thickness is usually **too thin for room-and-pillar mining**.
- Occurrences are **spotty**, often restricted to small structural highs.
- No large commercial mines were ever developed exclusively on the No. 3 seam.

Why It Was Not Mined Extensively

1. **Thinness** — rarely reached the 28–36 inches needed for profitable hand-loading or mechanized mining.
2. **Competition from better seams** — the Beckley and Eagle seams were thicker, more continuous, and closer to rail infrastructure.
3. **Structural disruption** — the Richmond District is heavily faulted, breaking the seam into small, uneconomic blocks.

4. Known or Probable Workings

Based on WVGS mapping patterns, historical operator lists, and structural trends in the district:

- **No major mines** in the Richmond District are documented as Pocahontas No. 3 producers.
- **Small, undocumented local drifts** may have been driven where the seam thickened along fault-bounded noses or anticlinal rolls.
- These would have been **pre-1900 "country bank" or farm-level openings**, not commercial operations.

5. Summary

The **Pocahontas No. 3 seam does occur in the Richmond District**, but:

- It is **thin, discontinuous, and structurally broken**.
- It **never supported major commercial mining** in Raleigh County.
- The district's mining history is dominated by the **Beckley** and **Eagle** seams.
- Any No. 3 seam workings would have been **very small, early, and undocumented**.

In short: **The Pocahontas No. 3 seam shaped the history of southern West Virginia—but not the Richmond District.**

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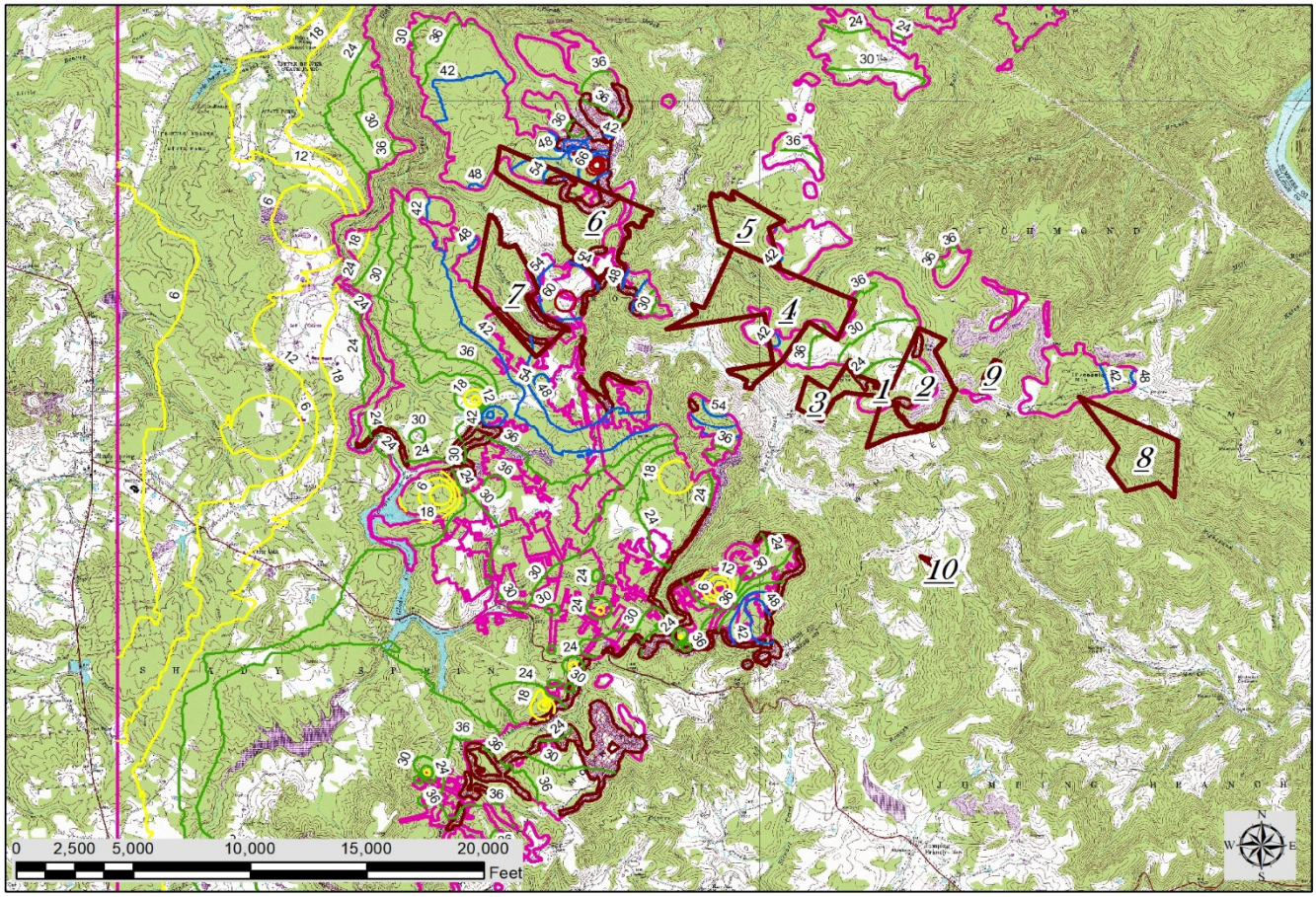
6 COAL RESERVE

The coal tons in place were calculated based on the isopach maps from the West Virginia Geological Survey. All coal seams in West Virginia have various mapping products. Each seam has an isopach map available along with a previous mining map. This is the basis for West Virginia Mineral Property taxes.

Wilcox Industries Properties



The above Map shows the Isopach of the Total Coal Bed Thickness of the Pocahontas No 6 Seam

What is an isopach

A coal seam isopach map is a specialized geological map that shows the *true stratigraphic thickness* of a coal seam across a region, using contour lines to connect points of equal thickness.

What It Represents

- **Isopach definition:** An *isopach* is a line on a map connecting points of equal thickness within a geological layer.

- **Coal seam focus:** In coal geology, an isopach map illustrates how thick a coal seam is at different locations, based on drillhole data, core samples, or geophysical surveys.
- **True stratigraphic thickness (TST):** Unlike an *isochore map* (which shows vertical thickness), an isopach map measures thickness *perpendicular to bedding planes*. This distinction matters when strata are tilted or folded.

How It's Constructed

1. **Data collection:** Mining Engineers record the elevation of the *top* and *bottom* of a coal seam from drillholes or outcrops.
2. **Thickness calculation:** The difference between these surfaces gives the seam thickness at each point.
3. **Contour mapping:** Thickness values are contoured into lines (isopachs), producing a map that highlights areas of thicker or thinner coal.

Why It's Useful

- **Resource estimation:** Helps calculate coal reserves by showing where seams are thickest.
- **Mine planning:** Guides engineers in targeting areas with economically viable thickness.
- **Environmental permitting:** Supports regulatory filings (e.g., in West Virginia, maps are often required in mining permits).
- **Geological interpretation:** Reveals depositional patterns, basin architecture, and structural influences on seam distribution.

The number of acres of coal is calculated from the remaining coal boundary. The coal density used in the calculation is the industry standard 80 pounds per cubic foot. Next the mining recovery is estimated based on previous mining recovery. Lastly, the beneficiation of clean coal in the preparation plant is determined as a percent saleable of the raw coal feed.

Therefore, the calculation is:

AREA(in square feet) X THICKNESS(in feet) X DENSITY(pounds per cubic foot) / 2000(pounds per ton) = TONS IN PLACE

For example:

43,560 sq ft (One Acre) X 36 inches (Three Feet) = 5,227 Tons of Coal In Place

7 RESUME OF AUTHOR

RESUME OF HARRY DOUGLAS MCKENZIE, PE, REAL ESTATE BROKER

COLLEGE: University of Kentucky

Bachelor of Science in Civil Engineering with
Mining Engineering - 1977

REGISTRATION: Registered Professional Mining Engineer. Achieved the highest score ever recorded on the nationally standardized test for Professional Mining Engineers. Registered in Kentucky, West Virginia, Tennessee, North Carolina, Maryland, Alabama, Virginia, and Florida

LICENSE: West Virginia Real Estate Broker.
FAA Remote Pilot in Command (Commercial Drone Pilot).

CERTIFICATION: General Mine Foreman, Construction Supervisor, Underground Shot Fireman, Underground Miner, Surface Miner, National USPAP (Uniform Standards of Professional Appraisal Practice).

WORK EXPERIENCE:

1991 to Present Managing Member

Geoweb, LLC

Summersville, West Virginia

Manager of all operations for Geoweb business development. Including digital property map conversion, digital tax map conversion and GIS software development. Land Agent for over 100,000 acres of coal and gas properties. Professional Engineer in Charge of all Valuation Services. Authored translation software for the Computer Aided Mass Appraisal (CAMA) system for all real estate in West Virginia. Development and programming of DigitalCourthouse.com website to provide appraisal, mapping and other information on every parcel of land in West Virginia as a subscription-based service on the Internet. Real estate specialty in the sale of large parcels of land, both surface and sub-surface (coal, oil and gas, timber). Address conversion and system design and programming of 911 Mapping software and databases. Audit and review Alpha Natural Resources and Walter Energy coal and mineral properties for US Bankruptcy Court. Chief Pilot and Manager of drone mapping services. Responsible for property and mine surveying and layout.

1987 to 1991 Manager of Surface Operations

Professional Engineer in Charge

Marrowbone Development Company – Royal Dutch Shell Naugatuck, West Virginia

Manager of all surface operations for the 50,000 acre Marrowbone Complex including Mountaintop Mining, Contour and Highwall Mining and outside areas of Deep Mines. Responsible for all gas wells and pipelines, drilling of new gas wells and safety of mining in vicinity of wells. Development and maintenance of all roads, water, sewer, electric, telephone and buildings. Interface with all State and Federal inspectors, both mining and environmental. Responsible for managing and certification of all construction and mine development. Manager of Shell Mining Appalachian Property Acquisitions and Sales team. Responsible for all surface and underground mine surveying including all infrastructure development and surveying for a new surface mining complex called The Dragon Mine. Manager of Appalachian property acquisitions, valuations, and property sales.

1985 to 1987 President and Owner

McKenzie Engineering Corporation

Summersville, West Virginia

GIS design and implementation with Autodesk, Bentley, Intergraph and ESRI system tools. Consulting engineering services provided for mine planning, development, valuation, and acquisition of coal property. Management consulting for existing coal companies interested in reducing mining costs and development of new mine complexes. Design custom GIS software for the mining and civil engineering communities. Primarily used for property geostatistical modeling from a customized database, with 2-D Topo and 3-D mapping with integration to CAD software. Property surveying as a licensed Professional Surveyor in West Virginia (#1028).

1983 to 1985 Chief Engineer

Professional Engineer in Charge

Banner Coal and Land Company

Beckley, West Virginia

In charge of all engineering services and surveying for the coal mines in West Virginia. Responsible for business development of new mines, and property acquisitions and valuations. Identify, acquire, and develop new mines.

1980 to 1983 Chief Engineer / Land Manager

Professional Engineer in Charge

Walhonde Coal and Construction, Inc.

Charleston, West Virginia

In charge of all engineering services and surveying for the coal and construction operations, union and non-union, in Kentucky and West Virginia. Responsible for business development of new mines, property acquisitions, valuations, and coal sales contracts. Identify, acquire, and develop a new mine complex in Betsy Layne, Kentucky called Somerset Coal Company. Superintendent and backup section foreman for the Indian Creek contract mine.

1979 to 1980 Division Mining Engineering

Badger Coal Company - Pittston Coal Group

Widen, West Virginia

In charge of all mining engineering services and surveying, surface and deep, for the 93,000 acre Widen Property. Responsible for selection and management of contract mines. Supervision of a detailed reserve study of the coal quality and quantity; supervision of a very detailed, workable twenty-year mining plan and a complete financial analysis of the plan using the computer program I developed.

1977 to 1979 Mining Engineer

Sewell Coal Company - Pittston Coal Group

Nettie, West Virginia

In charge of all mining engineering services for the Sewell Criton No. 4 Complex (seven miner sections, 14 miles of conveyor and track, and a 400 TPH preparation plant) including mine projections and surveying, mine maps, ventilation analysis, production analysis, section foreman, dewatering systems, preparation plant modifications, financial analysis of any changes in equipment or systems, and preparation of annual capital budget. Environmental Engineer for all five company operations. Developed and programmed first mining cost and modeling system on a computer. Responsible for all surface and underground surveying regarding Criton No. 4 Complex.