

Exhibit 16

STATEMENT OF QUALIFICATIONS

Steve Cortner has 43 years experience in the mining, asphalt and ready mix concrete industry. Proven ability to develop Site Plan approvals and Reclamation Plans. Extensive skills in the regulatory environment dealing in land use issues, public affairs and environmental law. Extensive experience in California legislative procedures and instrumental in political leadership planning. Mr. Cortner has significant experience in CEQA litigation, product liability, and mine related personal injury issues. Strong background in planning, design, development, and construction oversight of aggregate and ready mix production facilities.

From November 2005 to current, Mr. Cortner has owned and operated Steve Cortner, Land Use Consulting, Inc. providing consulting in the development, permitting and regulatory areas of mining, location and development of rail property and other land use development throughout California and Washington. As part of his overall consulting services, Mr. Cortner has conducted market analyses throughout California, North Dakota and the state of Washington. In addition to Land Use Consulting Mr. Cortner has worked with numerous law firms as their expert witness on mining, mine and safety standards and other mining related issues.

Selected Achievements:

- Successful in persuading Alameda County that an existing mine site was vested and needed no further land use entitlements to construct a new processing facility to replace the existing facility. Further argued that additional mining property that existed required no further mining permits only a Reclamation Plan.
- Instrumental in negotiating a pre-annexation agreement on an 80 acre, 1500 ton per hour processing facility and mining property resulting in terms and mitigation measures that saved the company millions of dollars.
- Key role in successfully packaging a \$100 million sale of company to a large foreign company.
- Successful negotiations with the Federal Government on eminent domain action on several hundred acres of mining property resulting in an agreement that allowed the mining of property where endangered plant species existed without further mitigation.
- Settlement of lawsuit filed for termination of its lease on mining property resulting in the continuation of use of leased property (e.g., continued mining under favorable conditions).
- Oversight of design, development and construction of a 1,500 ton per hour rock and sand plant facility.
- Co-authored assembly bill reforming the California Endangered Species Act resulting in more favorable conditions for land use operators when dealing with endangered plant species on private property.
- Oversight of construction of a 3,000 ton per hour rock plant specifically built to provide material to construct the Seven Oaks Dam.
- Management responsibility for 440 acre expansion of aggregate operation in Sanger-Centerville, Ca.
- Conducted an extensive market study and aggregate demand analyses for the expansion of the San Bernardino County, Mid Valley Landfill.
- Successfully negotiated with the Port of Tacoma the purchase acquisition of the largest permitted gravel site in Thurston County, Washington.

Select clients:

- Rimrock CA LLC
- RNP-C LLC
- Lytle Development Joint Venture Company
- Diepenbrock / Harrison Law Firm
- Vulcan Materials Company
- Brown & Caldwell
- Aspen Environmental Group
- Hi-Line Construction, Inc.
- First Industrial Realty Trust, Inc.
- Amador Ranch Associates, LLC
- EnviroMINE, Inc.
- West Coast Environmental and Engineering, Inc.
- Sespe, Inc.
- County of San Bernardino, Department of Public Works, Solid Waste Management Division
- Orco Block Company
- Buada & Associates
- Running Luck Ranch /Riverbend Project
- Wait & Colfer, Expert Witness in Advanced Gunitex, Inc. v. Syntex, Inc.
- Internal Revenue Service, Expert Witness in Chapman Glen Limited v. Commission
- Gresham Savage, Expert Witness Pacific Clay Products v Wyroc
- Frick Pickett & McDonald LLP, Expert Witness FENB v Premier Golf Properties
- Tenner Johnson, Kennedy LB Crushing v Kennedy Hills
- Flesher Broomand McKague LLP Union Pacific Railroad v Sumlin
- Lagerlof, Senecal, Gosney & Kruse, LLP re: Antelope Valley Adjudication
- Carmelita Sand & Gravel Mine
- FTI Consulting, Sargent Ranch Property
- Farallon Capital
- Leucadia Corporation Gold
- Verne Freeman & Associates
- Haley/Aldrich
- CEMEX
- Angelus Block Company
- Zone 7 Flood Control Alameda County
- Tetra Tech BAS
- Madera Ranch

Previous Employment Experience:

Vice President-Resources for Vulcan Materials Company, Western Division responsible primarily for the State of California, however, giving oversight to territories of Arizona and New Mexico. Responsibilities included, but not limited to, leadership in overall divisional direction, directly responsible for property and permit acquisition, heading the environmental department, department head for the community relations department and legislative affairs including, however, not limited to the coordination and procurement of new and modified permits at a local, state and federal level.

Previous experience included P&L responsibilities for the four southern counties of California for CalMat Co. Responsibilities include the heading of all sales, operations, environmental, safety, accounts receivables and resource management.

As Vice President-Property for CEMEX USA primarily responsible for all land use and environmental issues, lobbying and trade association member leadership, regulatory affairs and negotiating all land use issues and property acquisitions. Responsibilities included management of the health and safety department, environmental department, the processing of permits and entitlements and oversight of corporate litigation. As Vice President of C.L. Pharris Sand & Gravel, Inc., responsibilities included permit acquisition on all land use issues, negotiating with land use agencies to acquire site plan approvals and reclamation plans. Required to review and approve all CEQA documents with direct oversight of outside consultants on all land use issues. Additional responsibilities included assistance and oversight of corporate litigation dealing with personal injury and product liability, land use and environmental matters. This position additionally included oversight of our workers compensation program, safety policy, guidelines and procedure including the interface with corporate insurance providers for personal injury and product liability. Additionally planning of the development of mine sites and due diligence of mine site acquisitions.

During this time I was also Vice President of Property for Lytle Creek Land and Resources with primary responsibilities to oversee planning, CEQA documents, environmental reports and all other land issues. Included in these responsibilities were review and oversight of all outside consulting firms bid proposals, budgets and planning time goals. Extensive negotiations with regulatory agencies.

Prior employment was primarily in the operational areas of mining and construction materials production and its ancillary products and workplace safety.

Education:

California State University (CSUSB) – Bachelors of Arts Degree, Business Administration, Business Management

San Bernardino Valley College – Associate of Arts Degree

Licenses:

General Engineering Contractor A License
Registered Environmental Assessor (REA), In-Active

Affiliations:

President – California Mining Association (CMA) 2002-2006
Board of Directors – Fund California Mining and Mineral Museum 2004-2009
Board of Directors– City of Azusa Chamber of Commerce 2001-2005
Board of Directors – California Materials Association of California 2000-2005
Board of Directors – Southern California Rock Products Association 1993-1995

Other Businesses:

Cortland Properties, LLC
Maytown Sand & Gravel LLC, Member-General Partner
Pacific Northwest Strategies LLC, Member-General Partner
Green Eagle Initiative LLC, Member