

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	McEwen Mining Inc.		
Reporting Year	From 1/1/2018	To: 12/31/2018	Date submitted 5/29/2019
Reporting Entity ESTMA Identification Number	E340607	<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report	
Other Subsidiaries Included (optional field)	McEwen Ontario Inc., McEwen Nevada Inc., Compania Minera Pangea S.A. de C.V.		
For Consolidated Reports - Subsidiary Reporting Entities Included in Report:	E254602 McEwen Mining - Minera Andes Acquisition Corp., E480475 Lexam VG Gold.		
Not Substituted			
Attestation by Reporting Entity	<p><i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i></p>		
Full Name of Director or Officer of Reporting Entity	Andrew Iaboni	Date	5/29/2019
Position Title	VP Finance		

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Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³
United States of America	Federal Government of the United States of America	US Department of Interior-Bureau of Land Management, Internal Revenue Service	300,000		920,000					1,220,000	- Fees paid to the US Department of Interior-Bureau of Land Management, in U.S. Dollars, totalled \$920,000. - Taxes paid to the Internal Revenue Service, in U.S. Dollars, totalled \$300,000.
United States of America	The Municipality of Eureka	Eureka County	10,000		80,000					90,000	- Taxes and fees paid to Eureka County, in U.S. Dollars.
United States of America	The State of Nevada	State of Nevada	40,000		120,000					160,000	- Taxes and fees paid to the State of Nevada, in U.S. Dollars.
Canada -Ontario	First Nation Band Government	Wahgoshig First Nations			180,000					180,000	- Fees paid to Wahgoshig First Nations in Canadian dollars. - Canadian dollar is converted to U.S. Dollar using the 2018 annual average rate (1 CDN\$ = 0.7721 USD\$).
Canada -Ontario	The Municipality of Black River	Black River Matheson	150,000							150,000	- Taxes paid to Black River Matheson in Canadian dollars. - Canadian dollar is converted to U.S. Dollar using the 2018 annual average rate (1 CDN\$ = 0.7721 USD\$).
Mexico	Federal Government of Mexico	Tesoreria De La Federacion			1,840,000					1,840,000	- Fees paid to the Tesoreria De La Federacion in Mexican Peso. - Mexican Peso converted to U.S. Dollar using the 2018 annual average rate (1 MXP\$ = 0.052 USD\$).
		Total	500,000		3,140,000					3,640,000	

Additional Notes:

- All reported payments have been rounded to the nearest USD\$10,000

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ³
Mexico	El Gallo			1,840,000					1,840,000	- Fees paid to the Tesoreria De La Federacion in Mexican Peso. - Mexican Peso converted to U.S. Dollar using the 2018 annual average rate (1 MXP\$ = 0.052 USD\$).
Canada -Ontario	Black Fox Complex	150,000		180,000					330,000	- Taxes and fees paid in Canadian dollars. - Canadian dollar is converted to U.S. Dollar using the 2018 annual average rate (1 CDNS = 0.7721 USD\$).
United States of America	Cedar Wash			40,000					40,000	- Fees paid are in U.S. Dollars.
United States of America	BMX			80,000					80,000	- Fees paid are in U.S. Dollars.
United States of America	Limousine Butte			100,000					100,000	- Fees paid are in U.S. Dollars.
United States of America	Other properties			50,000					50,000	- Fees paid are in U.S. Dollars. - Amount is allocated to the 'other properties' project as fees paid are not directly attributable to specific individual projects.
United States of America	Tonkin	10,000		260,000					270,000	- Taxes and fees paid are in U.S. Dollars.
United States of America	Gold Bar	40,000		590,000					630,000	- Taxes and fees paid are in U.S. Dollars.
United States of America	Corporate	300,000							300,000	- Taxes paid are in U.S. Dollars. - Amount is allocated to the 'corporate' project as taxes paid are not directly attributable to specific individual projects.
	Total	500,000		3,140,000					3,640,000	

Additional Notes³: - All reported payments have been rounded to the nearest USD\$10,000