

EXHIBIT 3
DATE 4.4.05
SB 276

CARTER COUNTY COMMISSIONERS
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April 4, 2005

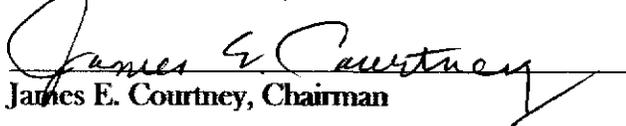
State of Montana
House Taxation Committee
State Capital
Helena, MT 59620

Dear Representatives Waitschies, Branae, Lake, Balyeat, Bixby, Butcher, Campbell, Cohenour, Facey, Grinde, Groesbeck, Himmelberger, Lambert, McAlpin, Peterson, Raser, Ross, Sales, Warden, Wiseman, and Staffer: Martin.

- Carter County receives about 60% of our taxes from bentonite so this source of income is very important for the county.
- This bill would simplify the taxes for bentonite, something that is much needed.
- Under the current system of taxation for bentonite we have had the taxes protested which ties up money for schools, roads, hospital and other state and county services.
- Carter County and Montana compete with Wyoming for bentonite mining. SB 276 would make us more competitive with Wyoming.
- The Carter County Commissioners support SB 276 as amended.

Thank you again for your assistance in this matter.

BOARD OF COUNTY COMMISSIONERS
CARTER COUNTY, MONTANA


James E. Courtney, Chairman


Steve Rosencranz, Member


Bill Loehding, Member