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EXHIBIT 8
DATE 3/17/11
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March 17, 2011

Dave Duffy
General Manager
City County Sanitation
3630 York Road
Helena, Montana 59602

Dear Mr. Duffy:

As an accredited appraiser of small closely held businesses, I am more than happy to share my thoughts on how value is adversely affected when government can effectively limit or eliminate competition in the free market place.

A key concept to any valuation is going concern, in other words, the ability for a business to continue operations into perpetuity. When a local government is given the right to take over or monopolize an existing service whether it is flow control or eliminating customer base, the immediate impact to a privately owned business is a loss of revenues. It is with certainty that its ability to continue operations will come into doubt as after tax cash flows, liquidity, profitability, leverage, etc. are all adversely affected.

By creating a going concern issue, the local government will also devalue the business because an outside investor will no longer purchase the company on historical earnings, but rather future earnings. In most instances, those future earnings are going to be suspect at best and are not going to yield an adequate return on investment given the size of the company's current investment in fixed assets, landfill, etc. With diminishing cash flows, the value of these companies will likely transfer very quickly from a going concern value based on an income approach to an asset sale based on a liquidation approach.

Based on the above, without SB 234 and SB 236, the likely scenario is that City County Sanitation and other private companies will struggle to survive any kind of sustained effort by local governments to privatize these two sectors (waste collection and waste deposit) within their jurisdiction. Most will be forced to downsize, laying off employees, cutting benefits, etc. and selling off excess equipment to satisfy creditors. In City County's case, the Company will also have long term commitments to reclaim its existing landfill despite a guaranteed drop in revenues and cash flows to help fund that reclamation. Given the current economy and no growth, it is likely that many small businesses will close their doors with the likely buyer, the same local government who took over their business. And rather than compensate the company at fair market value, the local government will only be buying those assets it wants and only at liquidation value. In my opinion, both SB234 and SB236 are sensible approaches to ensuring that the small business owner receives due consideration and just compensation to an otherwise one sided process. Thank you your time and please feel free to call me with any additional concerns or questions.

Sincerely,



Patrick White, CPA, CVA