GALLINA LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have performed the procedure, noted below, which was agreed to by you, to the accounting records of the County of San Luis Obispo, solely to assist you in connection with a determination as to whether the schedule known as the Los Osos Landfill Financial Means Test Certification – Alternative I, is accurate as compared to the audited financial statements for that period. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- We compared the information contained in the worksheet entitled "Alternative I" with the information contained in the audited financial statements.

Finding:

The only difference noted in the worksheet titled "Alternative I" and the audited financial statements of the County of San Luis Obispo for the year ended June 30, 2011was an amount listed as Foreseeable Release Corrective Action Estimate for $982,000. This estimate is not reflected in the financial statements of the County of San Luis Obispo for the year ended June 30, 2011.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified item. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the California Integrated Waste Management Board, Board of Supervisors, and management of the County of San Luis Obispo and is not intended to be and should not be used by anyone other than these specified parties.

Gallina LLP

Roseville, California
January 11, 2012

925 Highland Pointe Drive, Suite 450 ▪ Roseville, CA 95678-5418
tel: 916.784.7800 ▪ fax: 916.784.7850 ▪ www.gallina.com