

Tim Bong



Casella Waste Systems, Inc.

*Casella Waste Management
Sawyer Environmental Services
Superior Disposal Services
New England Waste Services*

November 16, 1998

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Rutland, Vermont 05701*

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Philip O'Brien
NH DES
Waste Management Division
6 Hazen Drive, PO Box 95
Concord, NH 03302-0095

Dear Phil:

We are in receipt of Assistant Attorney General Maureen Smith's letter of October 28, 1998 to Bryan Gould relating to the NCES landfill in Bethlehem, New Hampshire. As you probably are aware, we requested that our securities counsel, Jeffrey Stein of Hale & Dorr, respond to Ms. Smith's letter, and I am attaching for your information his response, which was transmitted on November 10, 1998.

Having been involved in the preparation of two SEC Registration Statements related to the offering of securities associated with Casella Waste Systems, I wish to reassure you of the scrutiny with the company receives as part of this process in order to ensure that the underwriting and the representations associated with that underwriting are as accurate, but conservative, as possible related to prospective investors in the company's securities.

With regard to the NCES landfill, the SEC scrutiny by outside counsel was particularly intense such as to ensure that investors did not rely upon the continued operation of the landfill with regard to their investment horizons. Given the complexity and history of the NCES issues, particularly the existence of a town ordinance purporting to prohibit the expansion of the landfill, it would be extremely inappropriate for us to make any other representations at the time that the prospectus was prepared and published.

As you are now aware, we have filed a declaratory action, asking the court, based on the facts of the case, and New Hampshire case law, to declare the ordinance invalid and/or inapplicable to the continued operation of the facility. While we expect this issue to be shortly resolved by the courts, information and facts which we gathered in preparation for our submittal to the court, have reaffirmed our previous beliefs of the invalidity of the Town of Bethlehem's ordinance to the NCES landfill.

Phil O'Brien
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I trust that Mr. Stein's letter to Ms. Smith, and by copy to you, assist in understanding information previously developed and prepared in accordance with SEC practices and requirements, and I would be pleased to assist in additional clarifications that you or your office may have related to this matter.

Sincerely,

CASELLA WASTE SYSTEMS, INC.



James W. Bohlig
Sr. Vice President & COO

HALE AND DORR LLP
COUNSELLORS AT LAW

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JEFFREY A. STEIN

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November 10, 1998

Maureen D. Smith
Assistant Attorney General
Environmental Protection Bureau
Office of the Attorney General
State of New Hampshire
88 Capitol Street
Concord, NH 03301-6397

Dear Ms. Smith:

As principal counsel to Casella Waste Systems, Inc. on securities laws matters, I have been asked to write to you in response to your letter to Bryan Gould dated October 28, 1998 relating to Casella's NCES Landfill in Bethlehem, New Hampshire. In that letter, you asked for comment on Casella's statements in recent prospectuses filed with the SEC regarding local approval for the NCES landfill expansion, and whether those statements were inconsistent with statements to DES that all necessary local approvals had been obtained.

As you are aware, the Town of Bethlehem has adopted a local ordinance which purports to prohibit the expansion of the NCES landfill. As I believe you are also aware, the Company believes that this ordinance is invalid on a number of grounds, as supported by legal precedents identified by the Company, and that, as a result, no further local approvals not already obtained by it are required.

Although the Company believes that the Bethlehem ordinance is invalid and that no further local approvals are required, at the time of the SEC filings, the Company's legal analysis as to the invalidity of the ordinance had not matured to the point that the Company was prepared to publicly indicate an intention to challenge the ordinance. Given the foregoing, and the fact that SEC filings are by their nature intended to be cautionary to investors and prospective investors, the Company believes that its SEC filings are appropriate.

Please do not hesitate to contact me if you would like to discuss this matter further.

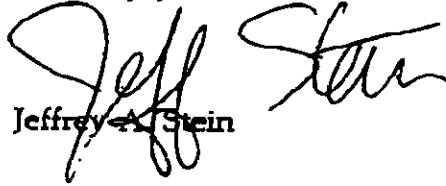
WASHINGTON, DC

BOSTON, MA

LONDON, UK*

Maureen D. Smith
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Sincerely yours,


Jeffrey A. Stein

cc: James W. Bohlig
Bryan K Gould, Esq.

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