

**New Orleans Office**

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December 15, 2008

**Certified Mail – Return Receipt Requested**

Paavo Ogren, Director  
San Luis Obispo County  
Public Works Department  
1055 Monterey Street  
San Luis Obispo. CA 93408

Re: Los Osos Wastewater Project  
Our Reference 1250/32959

Dear Mr. Ogren:

As you may recall from our previous correspondence, we represent S.E. Acquisition of Los Osos Mortuary and Memorial Park Inc., d/b/a Los Osos Valley Memorial Park, and the purpose of this letter is to formally support the selection of the "Tonini Property" for the construction of a wastewater treatment plant in this area. Upon our review of the Environmental Impact Report and other materials and discussions with various individuals, we believe that the Tonini Property is the most suitable and logical place for the construction of such facility.

As stated in our earlier correspondence to you, we are still extremely concerned that a portion of Los Osos Cemetery's property is being considered as a suitable site for this sewer plant. The construction of such a plant on the cemetery's property or property in close proximity thereto, would adversely affect the operation of our client's business and, maybe more importantly, impact those families who have selected the cemetery as the final resting place for its family members. The construction of the plant itself, as well as its subsequent operation and potential offensive odors, would ruin the tranquility of the property and impact not only burial services but also those visiting the cemetery in the future.

In closing, we once again reiterate that we support the selection of the Tonini Property for the location of the sewer plant and oppose any attempt to locate this project on the property or in close proximity to the cemetery.

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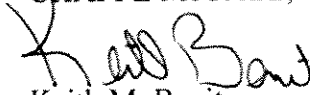
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Should you have any questions, please do not hesitate to contact me.

Very truly yours

CHAFFE McCALL, L.L.P.



Keith M. Benit

KMB/hm

cc: Bruce Gibson, San Luis Obispo County Board of Supervisors  
Harry Ovitt, San Luis Obispo County Board of Supervisors  
Jerry Lenthall, San Luis Obispo County Board of Supervisors  
K. H. Katcho Achadjian, San Luis Obispo County Board of Supervisors  
James R. Patterson, San Luis Obispo County Board of Supervisors  
Ken Stevens (*via email*)  
Mike Miller (*via email*)  
Jerry Bagley (*via email*)  
Judy Serpa (*via email*)