

ALL CYCLE WASTE INC  
Form S-4/A  
August 26, 2011

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As filed with the Securities and Exchange Commission on August 26, 2011

Registration No. 333-175106

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

Amendment No. 1  
to  
**FORM S-4**  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**CASELLA WASTE SYSTEMS, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**4953**  
(Primary Standard Industrial  
Classification Code Number)  
**Casella Waste Systems, Inc.**  
**25 Greens Hill Lane**  
**Rutland, Vermont 05701**  
**(802) 772-0325**

**03-0338873**  
(I.R.S. Employer  
Identification Number)

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

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**SEE TABLE OF ADDITIONAL REGISTRANTS**

**John W. Casella**  
**Chairman and Chief Executive Officer**  
**Casella Waste Systems, Inc.**  
**25 Greens Hill Lane**  
**Rutland, Vermont 05701**  
**(802) 772-0325**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

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**With a copy to:**

**Jeffrey A. Stein, Esq.**  
**Erika L. Robinson, Esq.**  
Wilmer Cutler Pickering Hale & Dorr LLP  
60 State Street  
Boston, MA 02109  
(617) 526-6000

**Approximate date of commencement of proposed sale to the public:  
As soon as practicable after this registration statement becomes effective.**

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a  
smaller reporting  
company)

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**The Registrants hereby amend this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrants shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until the Registration Statement shall become effective on such date as the Securities and Commission acting pursuant to said Section 8(a), may determine.**

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## TABLE OF ADDITIONAL REGISTRANTS

The following subsidiaries of Casella Waste Systems, Inc. are Registrant Guarantors:

Exact Name of Registrant Guarantor as specified in its Charter	State or Other Jurisdiction of Incorporation or Organization	Primary Standard Industrial Classification Number	I.R.S. Employer Identification Number
All Cycle Waste, Inc.	Vermont	4953	03-0343753
Atlantic Coast Fibers, Inc.	Delaware	4953	22-3507048
B. and C. Sanitation Corporation	New York	4953	16-1329345
Better Bedding Corp.	New York	4953	16-1472389
Bristol Waste Management, Inc.	Vermont	4953	03-0326084
C.V. Landfill, Inc.	Vermont	4953	03-0289078
Casella Albany Renewables, LLC	Delaware	4953	37-1573963
Casella Major Account Services, LLC	Vermont	4953	30-0297037
Casella Recycling, LLC	Maine	4953	01-0203130
Casella Renewable Systems, LLC	Delaware	4953	51-0636932
Casella Transportation, Inc.	Vermont	4953	03-0357441
Casella Waste Management of Massachusetts, Inc.	Massachusetts	4953	03-0364282
Casella Waste Management of N.Y., Inc.	New York	4953	14-1794819
Casella Waste Management of Pennsylvania, Inc.	Pennsylvania	4953	12-2876596
Casella Waste Management, Inc.	Vermont	4953	03-0272349
Casella Waste Services of Ontario, LLC	New York	4953	06-1725553
Chemung Landfill, LLC	New York	4953	13-4311132
Colebrook Landfill, LLC	New Hampshire	4953	11-3760998
Corning Community Disposal Service, Inc.	New York	4953	16-0979692
CWM All Waste LLC	New Hampshire	4953	54-2108293
Forest Acquisitions, Inc.	New Hampshire	4953	02-0479340
Grasslands Inc.	New York	4953	14-1782074
GroundCo LLC	New York	4953	57-1197475
Hakes C & D Disposal, Inc.	New York	4953	16-0431613
Hardwick Landfill, Inc.	Massachusetts	4953	04-3157789
Hiram Hollow Regeneration Corp.	New York	4953	14-1738989
The Hyland Facility Associates	New York	4953	16-1347028
KTI Bio Fuels, Inc.	Maine	4953	22-2520171
KTI Environmental Group, Inc.	New Jersey	4953	22-2427727
KTI New Jersey Fibers, Inc.	Delaware	4953	22-3601504
KTI Operations Inc.	Delaware	4953	22-2908946
KTI Specialty Waste Services, Inc.	Maine	4953	22-3375082
KTI, Inc.	New Jersey	4953	22-2665282
Maine Energy Recovery Company, Limited Partnership	Maine	4953	22-2493823
New England Landfill Solutions, LLC	Massachusetts	4953	04-3521834
New England Waste Services of Massachusetts, Inc.	Massachusetts	4953	04-3489747
New England Waste Services of ME, Inc.	Maine	4953	01-0329311
New England Waste Services of N.Y., Inc.	New York	4953	14-1794820
New England Waste Services of Vermont, Inc.	Vermont	4953	03-0343930
New England Waste Services, Inc.	Vermont	4953	03-0338865
Newbury Waste Management, Inc.	Vermont	4953	03-0316201
NEWS of Worcester LLC	Massachusetts	4953	20-1970539
NEWSME Landfill Operations LLC	Maine	4953	20-0735025
North Country Composting Services, Inc.	New Hampshire	4953	04-3369678
North Country Environmental Services, Inc.	Virginia	4953	54-1496372
North Country Trucking, Inc.	New York	4953	16-1468488

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<b>Exact Name of Registrant Guarantor as specified in its Charter</b>	<b>State or Other Jurisdiction of Incorporation or Organization</b>	<b>Primary Standard Industrial Classification Number</b>	<b>I.R.S. Employer Identification Number</b>
Northern Properties Corporation of Plattsburgh	New York	4953	14-1713791
PERC, Inc.	Delaware	4953	22-2761012
Pine Tree Waste, Inc.	Maine	4953	01-0513956
Portland C&D Site, Inc.	New York	4953	16-1374891
ReSource Transfer Services, Inc.	Massachusetts	4953	04-3420289
ReSource Waste Systems, Inc.	Massachusetts	4953	04-3333859
Schultz Landfill, Inc.	New York	4953	16-1550413
Southbridge Recycling & Disposal Park, Inc.	Massachusetts	4953	04-2964541
Sunderland Waste Management, Inc.	Vermont	4953	03-0326083
Total Waste Management Corp.	New Hampshire	4953	04-2718634
U.S. Fiber, LLC	North Carolina	4953	56-2026037
Waste-Stream Inc.	New York	4953	14-1488894
Winters Brothers, Inc.	Vermont	4953	03-0351118

The address, including zip code, and telephone number, including area code, of the principal executive office of each Registrant Guarantor listed above are the same as those of Casella Waste Systems, Inc.

**EXPLANATORY NOTE**

This Amendment No. 1 to the Registrant's Registration Statement on Form S-4 (333-175106) is being filed solely for the purpose of filing an updated Exhibit 25.1. No changes or additions are being made hereby to the prospectus that forms a part of the Registration Statement. Accordingly, the prospectus is omitted from this filing.

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Signature

Title

Date

\*

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Director

August 26, 2011

Joseph G. Doody

\*

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Director

August 26, 2011

James P. McManus

\*

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Director

August 26, 2011

Michael K. Burke

\*By:

          /s/ JOHN W. CASELLA          

John W. Casella  
*Attorney-in-fact*

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-4 and has duly caused this Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rutland, State of Vermont, on this 26th day of August, 2011.

CASELLA ALBANY RENEWABLES, LLC  
By:                                 /s/ JOHN W. CASELLA

John W. Casella  
*President*

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, this Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
<u>                                /s/ JOHN W. CASELLA</u> John W. Casella	President (Principal Executive Officer)	August 26, 2011
* <u>                                Edwin D. Johnson</u>	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
* <u>                                Douglas R. Casella</u>	Vice President	August 26, 2011
CASELLA RENEWABLE SYSTEMS, LLC		
By: <u>                                /s/ JOHN W. CASELLA</u> John W. Casella <i>President and Secretary</i>	Sole Member	August 26, 2011

Casella Albany Renewables, LLC has no directors or managers.

\*By:                                 /s/ JOHN W. CASELLA  
John W. Casella  
*Attorney-in-fact*







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CASELLA RENEWABLE SYSTEMS, LLC

By:     
  /s/ JOHN W. CASELLA

John W. Casella  
*President and Secretary*

**SIGNATURES**

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<b>Signature</b>	<b>Title</b>	<b>Date</b>
<u>  </u> /s/ JOHN W. CASELLA John W. Casella	President, Secretary and Director (Principal Executive Officer)	August 26, 2011
<u>  </u> *	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
<u>  </u> Edwin D. Johnson		
<u>  </u> *		
<u>  </u> Douglas R. Casella	Vice President and Director	August 26, 2011

CASELLA WASTE SYSTEMS, INC.

By:     
  /s/ JOHN W. CASELLA  
John W. Casella  
*Chairman and Chief Executive Officer*  
  

Sole Member  
August 26, 2011

Casella Renewable Services, LLC has no directors or managers.

\*By:     
  /s/ JOHN W. CASELLA  
John W. Casella  
*Attorney-in-fact*

























**SIGNATURES**

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GRASSLANDS INC.

By:   /s/ JOHN W. CASELLA  

John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
<u>  /s/ JOHN W. CASELLA  </u> John W. Casella	President and Director (Principal Executive Officer)	August 26, 2011
* <u>  Edwin D. Johnson  </u>	Vice President and Treasurer and Director (Principal Financial and Accounting Officer)	August 26, 2011
* <u>  Douglas R. Casella  </u>	Vice President and Director	August 26, 2011
*By: <u>  /s/ JOHN W. CASELLA  </u> John W. Casella <i>Attorney-in-fact</i>		





















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KTI SPECIALTY WASTE SERVICES, INC.  
By: /s/ JOHN W. CASELLA

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John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
/s/ JOHN W. CASELLA <hr/> John W. Casella	President and Director (Principal Executive Officer)	August 26, 2011
* <hr/> Edwin D. Johnson	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
* <hr/> Douglas R. Casella	Vice President and Director	August 26, 2011
*By: /s/ JOHN W. CASELLA <hr/> John W. Casella <i>Attorney-in-fact</i>		

**SIGNATURES**

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KTI, INC.

By:

/s/ JOHN W. CASELLA

John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
<u>/s/ JOHN W. CASELLA</u>	President and Director (Principal Executive Officer)	August 26, 2011
John W. Casella		
*	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
<u>Edwin D. Johnson</u>		
*	Vice President and Director	August 26, 2011
<u>Douglas R. Casella</u>		
*By: <u>/s/ JOHN W. CASELLA</u>		
John W. Casella <i>Attorney-in-fact</i>		



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MAINE ENERGY RECOVERY COMPANY, LIMITED  
PARTNERSHIP

By: KTI Environmental Group, Inc.,  
its general partner

By: /s/ JOHN W. CASELLA

---

John W. Casella  
*President*

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, this Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
KTI ENVIRONMENTAL GROUP, INC.		
By: /s/ JOHN W. CASELLA <hr/>	General Partner	August 26, 2011
John W. Casella <i>President and Director</i>		
/s/ JOHN W. CASELLA <hr/>	Director of KTI Environmental Group, Inc.	August 26, 2011
John W. Casella		
*		
<hr/>	Director of KTI Environmental Group, Inc.	August 26, 2011
Douglas R. Casella <hr/>		

Maine Energy Recovery Company, Limited Partnership has no officers or directors.

\*By: /s/ JOHN W. CASELLA

John W. Casella  
*Attorney-in-fact*

**SIGNATURES**

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NEW ENGLAND LANDFILL SOLUTIONS, LLC  
By: /s/ JOHN W. CASELLA

---

John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
<p style="text-align: center;">/s/ JOHN W. CASELLA</p> <hr/> <p style="text-align: center;">John W. Casella</p>	<p>President and Director (Principal Executive Officer)</p>	<p>August 26, 2011</p>
<p style="text-align: center;">*</p> <hr/> <p style="text-align: center;">Edwin D. Johnson</p>	<p>Vice President and Treasurer (Principal Financial and Accounting Officer)</p>	<p>August 26, 2011</p>
<p style="text-align: center;">*</p> <hr/> <p style="text-align: center;">Douglas R. Casella</p>	<p>Vice President and Director</p>	<p>August 26, 2011</p>
<p>*By: /s/ JOHN W. CASELLA</p> <hr/> <p style="text-align: center;">John W. Casella <i>Attorney-in-fact</i></p>		

**SIGNATURES**

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NEW ENGLAND WASTE SERVICES OF MASSACHUSETTS, INC.  
By: \_\_\_\_\_  
/s/ JOHN W. CASELLA

John W. Casella  
*Vice President*

**SIGNATURES**

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Signature	Title	Date
_____ /s/ JOHN W. CASELLA John W. Casella	Vice President and Director (Principal Executive Officer)	August 26, 2011
* _____ Edwin D. Johnson	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
* _____ Douglas R. Casella	President and Director	August 26, 2011
*By: _____ /s/ JOHN W. CASELLA John W. Casella <i>Attorney-in-fact</i>		













**SIGNATURES**

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NEWS OF WORCESTER LLC

By: Casella Waste Systems, Inc.,  
its sole member\*

By: /s/ JOHN W. CASELLA

---

John W. Casella  
*President*

**SIGNATURES**

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CASELLA WASTE SYSTEMS, INC.

By: /s/ JOHN W. CASELLA

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John W. Casella  
*Chairman and Chief Executive Officer*

Sole Member

August 26, 2011

\*

NEWS of Worcester LLC has no officers or directors.







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**SIGNATURES**

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NORTH COUNTRY TRUCKING, INC.

By:   /s/ JOHN W. CASELLA  

John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
<u>  /s/ JOHN W. CASELLA  </u> John W. Casella	President and Director (Principal Executive Officer)	August 26, 2011
*		
<u>  Edwin D. Johnson  </u>	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
*		
<u>  Douglas R. Casella  </u>	Vice President and Director	August 26, 2011

\*By:   /s/ JOHN W. CASELLA  

John W. Casella  
*Attorney-in-fact*

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**SIGNATURES**

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NORTHERN PROPERTIES CORPORATION OF PLATTSBURGH

By:   /s/ JOHN W. CASELLA

John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
<u>  /s/ JOHN W. CASELLA</u> John W. Casella	President and Director (Principal Executive Officer)	August 26, 2011
*		
<u>  Edwin D. Johnson</u>	Vice President and Treasurer and Director (Principal Financial and Accounting Officer)	August 26, 2011
*		
<u>  Douglas R. Casella</u>	Vice President and Director	August 26, 2011

\*By:   /s/ JOHN W. CASELLA

John W. Casella  
*Attorney-in-fact*

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**SIGNATURES**

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PERC, INC.

By:

/s/ JOHN W. CASELLA

---

John W. Casella  
*President*

**SIGNATURES**

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Signature	Title	Date
/s/ JOHN W. CASELLA <hr style="width: 100%; border: 1px solid black;"/> John W. Casella	President and Director (Principal Executive Officer)	August 26, 2011
* <hr style="width: 100%; border: 1px solid black;"/> Edwin D. Johnson	Vice President and Treasurer and Director (Principal Financial and Accounting Officer)	August 26, 2011
* <hr style="width: 100%; border: 1px solid black;"/> Douglas R. Casella	Vice President and Director	August 26, 2011

\*By:

/s/ JOHN W. CASELLA

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John W. Casella  
*Attorney-in-fact*











**SIGNATURES**

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SCHULTZ LANDFILL, INC.

By:   /s/ JOHN W. CASELLA

    
John W. Casella  
*President*

**SIGNATURES**

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<b>Signature</b>	<b>Title</b>	<b>Date</b>
<u>  /s/ JOHN W. CASELLA</u>	President and Director (Principal Executive Officer)	August 26, 2011
John W. Casella		
*		
<u>  </u>	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
Edwin D. Johnson		
*		
<u>  </u>	Vice President and Director	August 26, 2011
Douglas R. Casella		
<b>*By:</b> <u>  /s/ JOHN W. CASELLA</u>		
John W. Casella <i>Attorney-in-fact</i>		
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SOUTHBRIDGE RECYCLING & DISPOSAL PARK, INC.

By: \_\_\_\_\_ /s/ JOHN W. CASELLA

John W. Casella  
President

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, this Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
<p style="text-align: center;">/s/ JOHN W. CASELLA</p> <hr style="width: 30%; margin: auto;"/> <p style="text-align: center;">John W. Casella</p> <p style="text-align: center;">*</p>	<p style="text-align: center;">President and Director (Principal Executive Officer)</p>	<p style="text-align: center;">August 26, 2011</p>
<p style="text-align: center;">Edwin D. Johnson</p> <hr style="width: 30%; margin: auto;"/> <p style="text-align: center;">*</p>	<p style="text-align: center;">Vice President and Treasurer (Principal Financial and Accounting Officer)</p>	<p style="text-align: center;">August 26, 2011</p>
<p style="text-align: center;">Douglas R. Casella</p> <hr style="width: 30%; margin: auto;"/>	<p style="text-align: center;">Vice President and Director</p>	<p style="text-align: center;">August 26, 2011</p>

\*By: \_\_\_\_\_ /s/ JOHN W. CASELLA

John W. Casella  
*Attorney-in-fact*





**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-4 and has duly caused this Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rutland, State of Vermont, on this 26th day of August, 2011.

U.S. FIBER, LLC

By: \_\_\_\_\_

/s/ JOHN W. CASELLA

John W. Casella  
*President*

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, this Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
<p align="center">/s/ JOHN W. CASELLA</p> <hr/> <p align="center">John W. Casella</p>	<p>President and Director (Principal Executive Officer)</p>	<p>August 26, 2011</p>
<p align="center">*</p> <hr/>	<p>Vice President and Treasurer (Principal Financial and Accounting Officer)</p>	<p>August 26, 2011</p>
<p align="center">Edwin D. Johnson</p>		
<p align="center">*</p> <hr/>	<p>Vice President and Director</p>	<p>August 26, 2011</p>
<p align="center">Douglas R. Casella</p>		
<p>*By: _____</p> <p align="center">/s/ JOHN W. CASELLA</p> <hr/> <p align="center">John W. Casella <i>Attorney-in-fact</i></p>		





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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-4 and has duly caused this Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Rutland, State of Vermont, on this 26th day of August, 2011.

WINTERS BROTHERS, INC.

By: /s/ JOHN W. CASELLA

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John W. Casella

President

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, this Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ JOHN W. CASELLA <hr/> John W. Casella	President and Director (Principal Executive Officer)	August 26, 2011
*		
<hr/> Edwin D. Johnson	Vice President and Treasurer (Principal Financial and Accounting Officer)	August 26, 2011
*		
<hr/> Douglas R. Casella	Vice President and Director	August 26, 2011

\*By:

/s/ JOHN W. CASELLA

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John W. Casella  
*Attorney-in-fact*

II-61

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**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
<b>3.1***</b>	Second Amended and Restated Certificate of Incorporation of the Registrant, as amended (incorporated herein by reference to Exhibit 3.1 to the quarterly report on Form 10-Q of the Registrant, as filed December 7, 2007 (File No. 000-23211)).
<b>3.3***</b>	Third Amended and Restated By-Laws of the Registrant, (incorporated herein by reference to Exhibit 3.1 to the quarterly report on Form 10-Q of the Registrant as filed February 27, 2009 (File No. 000-23211)).
<b>4.1***</b>	Indenture, dated as of February 7, 2011, by and between the Registrant and U.S. Bank National Association, as Trustee, for the 7.75% Senior Subordinated Notes due 2019 (incorporated herein by reference to Exhibit 4.2 to the Registrant's Current Report on Form 8-K filed with the SEC on February 8, 2011 (File No. 000-23211)).
<b>4.2***</b>	Registration Rights Agreement, dated as of February 7, 2011 among the Registrant and the Purchasers defined therein with respect to the 7.75% Senior Subordinated Notes due 2019 (incorporated by reference to Exhibit 99.1 to the Registrant's Current Report on Form 8-K filed with the SEC on February 8, 2011 (File No. 000-23211)).
<b>5.1***</b>	Opinion of Wilmer Cutler Pickering Hale and Dorr LLP.
<b>12.1***</b>	Statement of Computation of Ratio of Earnings to Fixed Charges.
<b>21.1***</b>	Subsidiaries of the Registrant (incorporated herein by reference to Exhibit 21 to the Registrant's Annual Report on Form 10-K for the fiscal year ended April 30, 2011, as filed with the SEC on June 20, 2011 (File No. 000-23211)).
<b>23.1***</b>	Consent of McGladrey & Pullen, LLP.
<b>23.2***</b>	Consent of PricewaterhouseCoopers LLP.
<b>23.3***</b>	Consent of Caturano and Company, Inc.
<b>23.4***</b>	Consent of Wilmer Cutler Pickering Hale and Dorr LLP (included in Exhibit 5.1).
<b>24.1***</b>	Powers of Attorney (included on signature pages to this registration statement).
<b>25.1#</b>	Form T-1 Statement of Eligibility under the Trust Indenture Act of 1939, as amended, of U.S. Bank National Association, as trustee under the Indenture.
<b>99.1***</b>	Form of Letter of Transmittal.
<b>99.2***</b>	Form of Letter to Registered Holders and Depository Trust Company Participants.
<b>99.3***</b>	Form of Letter to Clients.

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#           Filed herewith

\*\*\*       Previously filed

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QuickLinks

TABLE OF ADDITIONAL REGISTRANTS

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