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Theron M. Vandusen

REPLY TO RTP OFFICE

April 10, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Groundwater Management Associates, Inc.
Our File No. 13003.017

Dear Sir or Madam:

Pursuant to the Department of Labor regulations, 29 C.F.R. § 2520.104-23, promulgated pursuant to section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Groundwater Management Associates, Inc. (the "Company") provides the information set forth below with respect to an agreement that may constitute, in part, an employee pension benefit plan within the meaning of section 3(2) of ERISA.

- (1) Name and address of plan sponsor:
Groundwater Management Associates, Inc.
101-E Woodwinds Industrial Court
Cary, North Carolina 27511
- (2) Employer identification number: 56-1699841
- (3) The Company has entered into a deferred compensation agreement (the

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Top Hat Plan Exemption
Employee Benefits Security Administration
April 10, 2006
Page 2

“Agreement”) with the following employee:

Alfred M. Moncla, III

under which the employee will become entitled to certain deferred compensation benefits.

The Company believes that the deferred compensation provisions of the Agreement may constitute an employee pension benefit plan for purposes of ERISA. However, the Company further believes that such plan would constitute a pension plan for a select group of management or highly compensated employees within the meaning of 29 C.F.R. § 2520.104-23. As a result, the Company is making this filing pursuant to 29 C.F.R. § 2520.104-23 in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Agreement.

- (4) The Agreement is the only arrangement covered by this filing. The employee listed above is the only employee of the Company who participates in the Agreement. The Company has one total top hat plan, which covers one employee.

Please contact the undersigned if you require further information regarding the deferred compensation provisions of the Agreements.

With best wishes, I am

Very truly yours,



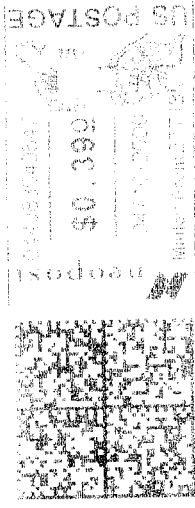
Theron M. vanDusen

cc: John J. Wise

TMVD:mn



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