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July 14, 2006

Via Certified Mail

Top Hat Plan Exemption
EBSA, Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Aquaterra Partnership Share Plan

06 JUL 20 PM 1:43

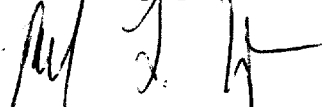
Dear Sir or Madam:

On behalf of Aquaterra Technologies, Inc., the sponsor of the Aquaterra Partnership Share Plan (the "Plan"), we are submitting the "top hat plan" registration statement described in §2520.104-23.

Because the registration statement was not timely filed when the Plan was established, we are requesting entry into the Delinquent Filer Voluntary Compliance Program ("DFVC Program"). Enclosed is a copy of the letter we are sending to the DFVC Program today.

Please call me if you have questions or require any additional information.

Sincerely, yours,



Michael L. Epstein

MLE/sls
Enclosures

cc: Robert M. DiFilippo (w/ encl.)

REGISTRATION STATEMENT
Under DOL Reg. §2520.104-23

Plan Name: Aquaterra Partnership Share Plan

Plan Sponsor: Aquaterra Technologies, Inc.
122 S. Church Street
West Chester, PA 19380

Employer Identification Number: 23-2805333

Declaration: Aquaterra Technologies, Inc. maintains the Aquaterra Partnership Share Plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Number of Plans: The Aquaterra Partnership Share Plan is the only "top-hat" plan maintained by Aquaterra Technologies, Inc.

Number of Employees Covered: As of June 1, 2006, the Aquaterra Partnership Share Plan covers one employee.

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COPY

July 14, 2006

Via Certified Mail

DFVC Program
U.S. Department of Labor
P.O. Box 70933
Charlotte, NC 28272-0933

Re: Aquaterra Partnership Share Plan

Dear Sir or Madam:

On behalf of Aquaterra Technologies, Inc., the sponsor of the Aquaterra Partnership Share Plan (the "Plan"), we hereby request entry into the Delinquent Filer Voluntary Compliance Program ("DFVC Program").

The Plan is a "top-hat" plan. We enclose a 2005 Form 5500 for the Plan with items 1a-1b, 2a-2c, and 3a-3c completed. Form 5500 indicates that the plan number is 888.

We also enclose a check in the amount of \$750, payable to the U.S. Department of Labor, in payment of the DFVC Program penalty for the Plan.

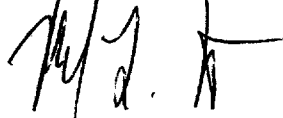
We are filing the "top-hat" plan registration statement described in §2520.104-23 in Washington, DC today.

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DFVC Program, Charlotte, NC
July 14, 2006
Page 2

Please call me if you have questions or require any additional information.

Sincerely yours,

A handwritten signature in black ink, appearing to read "M. L. Epstein", with a stylized flourish extending to the right.

Michael L. Epstein

MLE/sls
Enclosures

cc: Robert M. DiFilippo (w/ encl.)

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MONTGOMERY, McCracken, Walker & Rhoads, LLP
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TO:

Top Hat Plan Exemption
EBSA, Room N-1513
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200 Constitution Avenue NW
Washington, DC 20210

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