

George A. Smith, II
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EBSA/PUBL
2010 SEP

August 31, 2010

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Gleason Research Associates, Incorporated 2010 Growth Incentive Sharing Plan

Dear Secretary of Labor:

Gleason Research Associates, Incorporated (the "Employer"), 5030 Bradford Drive, Building One, Suite 220, Huntsville, Alabama 35805, Employer Identification No.: 52-1261002, previously established an unfunded non-qualified deferred compensation plan for a select group of highly compensated or management employees of the Employer on July 13, 2009, known as the "Gleason Research Associates, Incorporated 2009A Growth Incentive Sharing Plan" (the "Plan"). The number of employees participating in the Plan and the number of agreements is one (1).

The Employer sponsors six (6) other similar non-qualified deferred compensation plans. A total of eleven (11) employees participate in the other six (6) non-qualified deferred compensation plans

This statement constitutes an alternative method of compliance with the reporting and disclosure requirements of part 1 of Title I of the Employee Retirement Income Security Act of 1974, as contemplated by the rule set forth at 29 CFR § 2520.104-23.

If you need any further information, please let me know. Additionally, please acknowledge receipt of this notice by stamping the enclosed copy of this letter and returning it to me in the enclosed, self-addressed stamped envelope provided.

Sincerely,



George A. Smith, II

GASII/ar

cc: Jimmy Kelley
Don Nalley, CPA

GAS

Maynard Cooper & Gale PC
655 Gallatin Street
Huntsville, AL 35801

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