



May 28, 2010

North Carolina Department of Environment and Natural Resources (NCDENR)
Division of Waste Management – Solid Waste Section
1646 Mail Service Center
Raleigh, North Carolina 27699-1646

**Reference: May 20, 2010 NCDENR Letter Regarding the October 2009
Semiannual Monitoring of Groundwater, Surface Water, and Methane
Owl's Den Landfill (Permit No. 55-02)
Lincolnton, North Carolina
S&ME Project No. 1356-10-021**

Dear Ms. Drummond:

S&ME, Inc. (S&ME), on behalf of Lincoln County, is acknowledging receipt of the above referenced letter regarding the Owl's Den Landfill. At this time, both S&ME and Lincoln County are undertaking steps to address the action items included in the referenced letter in the time frames specified. Lincoln County plans to submit a methane monitoring plan, updated receptor survey and the first set of monthly methane monitoring data by June 18, 2010. S&ME and Lincoln County are also in discussion regarding potential corrective actions for the site that will be addressed in the Landfill Gas Corrective Action Plan (CAP) due to you by July 19, 2010.

Please be aware that Lincoln County considers the protection of human health and the environment to be of paramount concern. Lincoln County is committed to providing the resources necessary to address NCDENR's concerns at the Owl's Den property and intends to work closely with NCDENR to address these issues. Please call us at (704) 523-4726 if you have any questions or comments, or if we can be of further assistance.

Sincerely,
S&ME, Inc.

Julie R. Petersen, P.G.
Project Manager/Senior Geologist

Ken Daly, P.E.
Senior Project Engineer

cc: Nancy Rickard - Lincoln County Solid Waste Manager
Burns Whitaker, P.E. – Lincoln County Public Works Director