

MARINE CORPS COMMAND AND STAFF COLLEGE FOUNDATION, INC.

Marine Corps Combat Development Command

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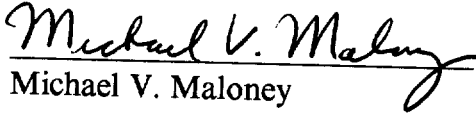
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May 25, 1995

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Reference: 29 C.F.R. 2520.104-23

The Marine Corps Command and Staff College Foundation, Inc., Employer Identification No. 54-1143646, declares that it maintains one plan that is primarily for the purpose of providing deferred compensation for a select group of management employees and that there is one employee in the plan. Benefits under the plan are paid solely from the general assets of the Foundation.

  
Michael V. Maloney  
Deputy Executive Director