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February 23, 2006

United States Department of Labor
Top Hat Pension Exemption
Pension and Welfare Benefits Administration
Room N-1513
200 Constitution Avenue, NW
Washington, DC 20210

Re: Marine Toys for Tots Foundation "Special Investment Plan"

Dear Sir or Madam:

Set forth below is the plan statement described in § 2520.104-23 applicable to "top hat" plans. This statement has been prepared as part of a filing with the Delinquent Flier Voluntary Compliance Program. Accordingly, a copy of the revised 2004 Form 5500 and the \$750 penalty for this plan have been mailed to the Delinquent Flier Voluntary Compliance Program in Atlanta, Georgia.

This filing refers to the "Special Investment Plan" maintained by the Marine Toys for Tots Foundation (the "Foundation") for the benefit of a select group of management or highly compensated employees. The plan has one participant. The Foundation maintains one other top hat plan for the benefit of one participant; a top hat filing has already been made for that other plan.

Below is the additional required information:

Marine Toys for Tots Foundation
715 Broadway Street
MCA Annex, Suite 300
P.O. Box 1947
Quantico, Virginia 22134-0847

Telephone: (703) 640-9433

EIN # 20-3021444

Should you have any questions regarding this filing, feel free to call me at (703) 640-9433 ext. 2020.

Sincerely,

A handwritten signature in black ink that reads "Matthew T. Cooper".

Matthew T. Cooper

cc: Julie M. Edmond, Esq.