

06 MAY -9 AM 11:38

Global Benefits
901 Cherry Avenue
San Bruno, CA 94066
USA

2520062760135

April 14, 2006

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

Re: Top Hat Plan Filing

Dear Sir or Madam:

This correspondence is submitted in accordance with Department of Labor Regulation §2520.104-23 to report that The Gap, Inc., with a principal place of business at Two Folsom Street, San Francisco, California, 94105 (EIN 94-1697231) has adopted, effective as of January 1, 2006, the Gap Inc. Supplemental Deferred Compensation Plan (the "SDCP").

The SDCP is an unfunded plan maintained by The Gap, Inc. primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of The Gap, Inc. and its affiliates.

There are **88** employees in the SDCP. In accordance with ERISA §104(a)(6) and applicable regulations, the SDCP plan document will be provided upon request.

In addition to the SDCP, The Gap, Inc. also sponsors two other nonqualified top-hat plans; namely, The Gap, Inc. Executive Deferred Compensation Plan, in which **133** employees participate and The Gap, Inc. Supplemental Executive Retirement Plan, in which **14** employees participate.

Respectfully submitted,

Michon Caton
Manager, Gap Inc. Retirement and Executive Benefits

fedex

Express

Align top of FedEx Express Shipping Label here.

ORIGIN ID: BACA (650) 874-3100
 MAILROOM
 GAP INC
 900 CHERRY AVE
 SAN BRUNO, CA 94066
 UNITED STATES US

SHIP DATE: 05MAY06
 ACTUAL WGT: 0.1 LB MAN
 SYSTEM#: 0762466/CAFE2286
 ACCOUNT: S *****

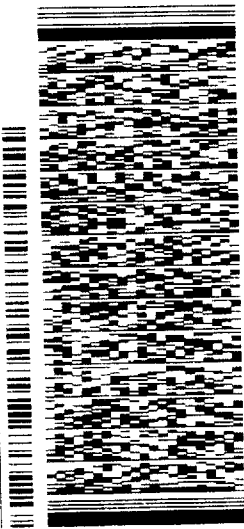
FedEx
Express

E

REF: 90079

TO U.S. DEPT. OF LABOR
 EMPLOYEE BENEFITS
 SECURITY ADMIN.
 200 CONSTITUTION AVE. (RM N 1513
 WASHINGTON, DC 20210

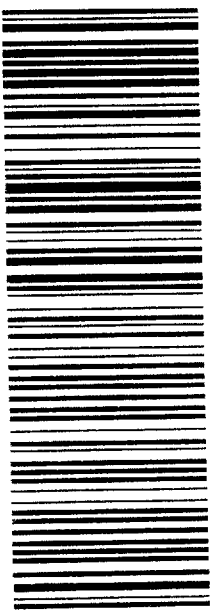
Delivery Address
Barcode



BILL SENDER

The Wor

** 2DAY **
 TRK# 6942 2743 9036 Form 0201
 20210 -DC-US SA NHKA
 IAD A2
 Deliver By: 09MAY06
 TUE



Part # 154250-354 NRTT 01-06