

March 10, 2009

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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:

Pursuant to and in accordance with Department of Labor Regulation Section 2520.104-23, this notice is being filed to satisfy the reporting and disclosure requirements prescribed in Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended.

Mars, Incorporated (Employer Identification Number 22-1594774), 6885 Elm Street, McLean, Virginia, 22101-3883, hereby declares that it maintains four plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of the date of this letter, one plan covers 129 management and highly compensated employees, another plan covers 313 management and highly compensated employees, another plan covers 194 management and highly compensated employees, and another plan covers 125 management and highly compensated employees.

In accordance with Section 104(a)(6) of ERISA and applicable regulations, a copy of each plan document will be furnished to your office upon your request. If you or your representative should have any questions concerning the foregoing, please contact the undersigned.

Respectfully submitted,

MARS, INCORPORATED

By: 

Its: General Counsel, Tax & Benefits

6885 Elm Street
McLean, Virginia 22101-3883

7002 3150 0001 2551 2398

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FIRST CLASS

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