



U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
01 MAY -8 AM 10:45

April 25, 2001

REGISTERED MAIL; RETURN RECEIPT REQUESTED

2520042393224

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

Re: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to MGM MIRAGE Supplemental Executive Retirement Plan (the "Plan") established by MGM MIRAGE, a Delaware corporation (the "Company").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

MGM MIRAGE
3799 Las Vegas Blvd South
Las Vegas, NV 89109

2. Employer Identification No.

88-0215232

3. Declaration.

The Company established, effective January 1, 2001, the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees of the Company. Currently, 55 employees participate in the Plan.

Secretary of Labor

April 25, 2001

Page 2

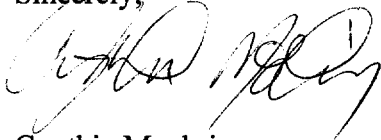
4. Documents.

With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section 104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Moehring', written in a cursive style.

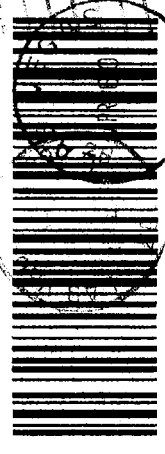
Cynthia Moehring
Benefits Manager

Cast Member Services

MGM MIRAGE

P.O. BOX 98655 LAS VEGAS, NEVADA 89193-8655

REGISTERED MAIL



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