

URDA PROFESSIONAL CORPORATION
112 WEST JEFFERSON BOULEVARD, SUITE 503
SOUTH BEND, IN 46601
(219) 234-2161
TELECOPIER (219) 233-6533
E-MAIL - rurda@gte.net

7 July 1999

2520042393844

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

IN, 46634

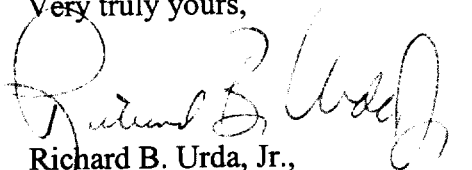
Re: Gates Automotive Group

Dear Sir or Madam:

We represent Gates Automotive Group (the "Company"). The purpose of this letter is to file the statement required by 29 CFR §2520.104-23 concerning a Supplemental Executive Retirement Plan Agreement previously entered into between the Company and one of its executives.

Should you have any questions, please call at your earliest convenience.

Very truly yours,



Richard B. Urda, Jr.,
President

RBU:dc

Enclosure

cc: Mr. Larry A. Gates (w/o enc.)
Mr. Ron Sompels (w/o enc.)

D.O.L. NONQUALIFIED DEFERRED
COMPENSATION PLAN STATEMENT

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Notice of Unfunded Deferred Compensation Plan For Select Group of
Management or Highly Compensated Employees pursuant to 29 CFR §
2520.104-23

Dear Sir or Madam:

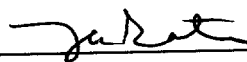
Pursuant to the above referenced Regulation under Title I of the Employee Retirement Income Security Act of 1974 (ERISA), you are hereby notified by the plan administrator that the following employers has established the following unfunded deferred compensation plan for a select group of management or highly compensated employees:

Employer Name:	<u>Gates Automotive Group</u>
Address:	<u>P.O. Box 4056</u> <u>South Bend, Indiana 46634</u>
I.R.S. No. (EIN):	<u>35-0330997</u>
Name of Plan:	<u>Supplemental Executive Retirement Plan</u>
Effective Date:	<u>January 1, 1999</u>

There is one (1) employee who has entered into a Supplemental Executive Retirement Plan - Agreement with Gates Automotive Group. Please note that Gates Automotive Group is filing this notice on a protective basis and is not conceding that the Agreement constitutes an employee benefit plan subject to the provisions of ERISA.


GATES CHEVROLET CORPORATION

Date: 7/7/99

By: 
Larry A. Gates
President


GATES CHEVY WORLD, INC.

Date: 7/7/99

By: 
Larry A. Gates
President

GATES TOYOTA, INC.

Date: 7/7/99

By: 
Larry A. Gates
President

URDA PROFESSIONAL CORPORATION
112 WEST JEFFERSON BOULEVARD, SUITE 503
SOUTH BEND, IN 46601

CERTIFIED
P 404 526 168
MAIL



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