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U.S. Department of Labor
EBS-1
200 Constitution Ave. N.W.
Washington, DC 20216

DOL - EWSA
PUBLIC DISCLOSURE
97 SEP 25 11 3: 11

RE: ERISA Title I Plan Description Filing

Dear Department of Labor:

40-1033414 The purpose of this letter is to comply with the provisions of ERISA Title I Plan Description Filing for the Split Dollar Life Insurance Plan established by GMT Corporation on April 1, 1997, as defined by Revenue Ruling 64-328.

The Plan Administrator and the Agent for service of process is Larry Graening, President. All parties covered by the plan have received a written copy of the plan documents. The plan is funded solely with life insurance policies, and is a non-qualified plan. The insured is Lynn R. Michl.

In the opinion of Counsel, the plan is exempted by regulation from the filing requirements under DOL Reg. §2520.104-20; DOL Reg. §2520.104-21; DOL Reg. §2520.104-23; and DOL Reg. §2520.104-24. However, in light of the penalties imposed by Sections 111 and 501 of ERISA, we are hereby submitting this form for informational purposes.

Respectfully submitted,


Larry Graening, President
GMT Corporation



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