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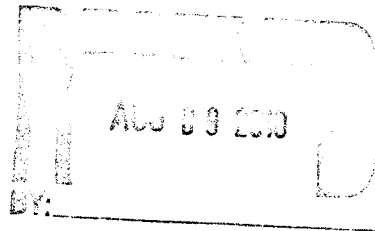
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July 15, 2010

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CERTIFIED MAIL

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



Re: Gold Reserve Corporation Top Hat Plan

Dear Sir or Madam:


The plan administrator of the Gold Reserve COC Plan has prepared the statement described in regulation section 29 CFR §2520.104-23.

Enclosed please find a copy of the statement. The plan administrator is simultaneously submitting to the DVFC program.

Please feel free to contact me if you have any questions.

Very truly yours,

K&L GATES LLP

By 
Philip J. Carstens

PJC:rah
Enclosure

**Gold Reserve Corporation
Top Hat Plan**

**Statement for filing with the
Department of Labor**

June 2010

- (a) **General.** This statement is prepared by the plan administrator as described in regulation section 29 CFR §2520.104-23 for filing with the U.S. Department of Labor.
- (b) **Identification of Employer.** The legal name, address, and federal employer identification number of the Employer are:

Gold Reserve Corporation
926 W. Sprague Ave., Suite 200
Spokane, WA 99201

EIN: 81-0266636

- (c) **Declaration.** The Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (d) **Plan Information.** The top hat plans maintained by the Employer are:

	Plan Name	# of Participants
1.	Gold Reserve COC Plan	7

- (e) **Plan Administrator Signature.**

GOLD RESERVE CORPORATION

By Rockne J. Timm
ROCKNE J. TIMM President

Date 7/12/2010

