



300 Renaissance Center
 Mail Code 482-C16-B16
 Detroit, MI 48265
 313-665-4085
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September 16, 2011

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-1513
 US Department of Labor
 200 Constitution Ave., NW
 Washington, DC 20013-5212

Gentlemen:

**Pension Plan Statement –
 GM Executive Retirement Program**

This letter is intended to supplement and update the letters dated August 18, 1992 and December 22, 1992 (copies attached), which provided for a registration statement for the GM Supplemental Executive Retirement Program and the GM Salaried Employees Benefit Equalization Plan. Since the time of the prior registration statements, provided under 29 CFR 2520-104-23, the following three events have occurred:

1. Effective January 1, 2007, the name of the plan was changed from the GM Supplemental Executive Retirement Program to the GM Executive Retirement Program.
2. Also effective January 1, 2007, the GM Benefit Equalization Plan was merged into the GM Executive Retirement Program.
3. In July 2009, pursuant to the bankruptcy proceedings involving General Motors Corporation (referred to as Old GM), the plan sponsorship was assumed by General Motors LLC (referred to as New GM).

General Motors LLC hereby provides this update for the GM Executive Retirement Program. This update is made under the provisions of 29 CFR 2520.104-23, which provides for an alternative method of compliance with the reporting and disclosure requirements of ERISA for certain "top hat" plans.

Statement Information

1. Attention: Kevin W. Cobb
 Assistant General Tax Counsel
 300 Renaissance Center, MC 482-C16-B16
 Detroit, MI 48265
2. Employer Identification Number: 27-0383222
3. General Motors LLC hereby declares that the Executive Retirement Program is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees

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4. General Motors LLC maintains one such Program.
5. As of September 30, 2010, there were 4,896 participants in the Program.

If you have any questions or desire additional information please contact me at the address above, or call 313-665-4085.



Kevin W. Cobb
Assistant General Tax Counsel

Cc: attachments



General Motors Corporation

August 18, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

Pension Plan Statement -
GM Supplemental Executive Retirement Program

General Motors Corporation hereby provides the following statement related to the GM Supplemental Executive Retirement Program. This statement is made under the provisions of 29 CFR 2520.104-23, which provides for an alternative method of compliance with the reporting and disclosure requirements of ERISA for certain "top hat" pension plans. This statement is also intended to comply with the Department of Labor Notice published in the Federal Register on July 24, 1992 (57 FR 33019), which provides for an extended grace period for plan administrators to file a pension plan statement.

Statement Information

1. Attention: Kevin W. Cobb
Assistant General Tax Counsel
General Motors Corporation
3044 West Grand Boulevard
Detroit, Michigan 48202
2. Employer Identification Number: 38-0572515
3. General Motors Corporation hereby declares that the Supplemental Executive Retirement Program is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. General Motors Corporation maintains only one such plan.
5. There are 3,910 participants in the Program.

Enclosed with this statement is a check for \$1,000 for the payment of the civil penalty related to the submission of this statement during the Department's grace period.

Yours very truly,

Kevin W. Cobb
Assistant General Tax Counsel

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Enc.

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General Motors Corporation

December 22, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

Pension Plan Statement -
GM Supplemental Executive Retirement Program
And GM Salaried Employees Benefit Equalization Plan

This letter is intended to supplement and restate our letter dated August 18, 1992 (copy attached), which provided for a registration statement for the GM Supplemental Executive Retirement Program. Specifically, the purpose of this letter is to provide a pension plan statement covering the GM Salaried Employees Benefit Equalization Plan in addition to the prior statement covering the GM Supplemental Executive Retirement Plan.

General Motors Corporation hereby provides the following statement related to the GM Supplemental Executive Retirement Program and the GM Salaried Employees Benefit Equalization Plan. This statement is made under the provisions of 29 CFR 2520.104-23, which provides for an alternative method of compliance with the reporting and disclosure requirements of ERISA for certain "top hat" pension plans. This statement is also intended to comply with the Department of Labor Notices published in the Federal Register which provide for an extended grace period for plan administrators to file a pension plan statement.

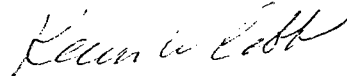
Statement Information

1. Attention: Kevin W. Cobb
Assistant General Tax Counsel
General Motors Corporation
3044 West Grand Boulevard
Detroit, Michigan 48202
2. Employer Identification Number: 38-0572515
3. General Motors Corporation hereby declares that the Supplemental Executive Retirement Program and the GM Salaried Employees Benefit Equalization Plan are maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. General Motors Corporation maintains two such plans.
5. There are 3,910 participants in each plan.

December 22, 1992

Enclosed with our August 18, 1992, letter was a check for \$1,000 for the payment of the civil penalty related to the submission of this statement during the Department's grace period. It is our understanding that the penalty payment will cover a statement covering all "top-hat" plans of an employer. If this is not a correct understanding, please contact the undersigned on (313) 556-5594.

Yours very truly,



Kevin W. Cobb
Assistant General Tax Counsel

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Encs.

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