

EBSA/PUBLIC INSOLVENCY
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March 28, 2012

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

Via Certified Mail, Return Receipt Requested
 Certificate No. 7011-2000-0002-5012-2995

Re: Nexteer Automotive Corporation Supplemental Executive Retirement Plan ("Plan")

To Whom it May Concern:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements for non-qualified top hat plans under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Pursuant to Department of Labor Regulation Section 2520.104-23(b), the following information is provided on behalf of the Plan sponsor, Nexteer Automotive Corporation ("Employer"):

1. Employer name: Nexteer Automotive Corporation
2. Employer address: 3900 E. Holland Road, Saginaw, MI 48601
3. Employer Identification Number: 26-1668808
4. The Agreement is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of agreements/plans: 1
6. Number of employees in Plan: 17

The Employer will provide documents to the Secretary upon request as required by ERISA Section 104(a)(6).

Sincerely,

Mike Gannon
 Senior Vice President
 Chief Strategic and Human Resource Officer

Nexteer Automotive
 3900 E. Holland Rd.
 Saginaw, MI | 48601-9494 | United States
 Tel: +1-989-757-5000 | Fax: +1-989-757-4022

www.nexteer.com

Mike Gannon
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AUTOMOTIVE

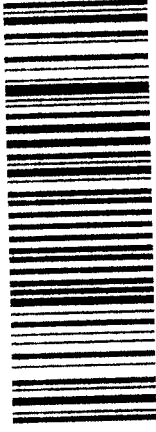
3900 Holland Road
Saginaw, MI 48601-9494 USA



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**RETURN RECEIPT
REQUESTED**

