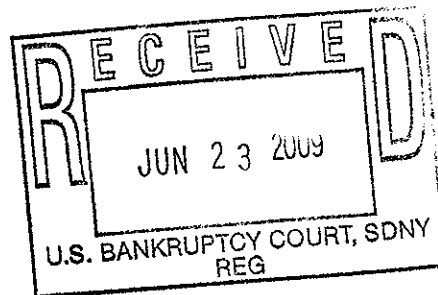


June 19,2009

United States Bankruptcy Court
Southern District of New York
One Bowling Green, Suite 627
New York, New York 10004-1408



Case No. 09-50026

Fax: [REDACTED]

OBJECTION REGARDING GM BANKRUPTCY FILING

The Honorable Judge Robert E. Gerber,

As you consider the GM request for bankruptcy and the proposed reorganization, please consider the request of over 7500 new salaried retirees of the Delphi Corporation in asking that GM include assuming their pensions as well as the pensions of their UAW co-workers.

Most all of the GM Salaried employees have spent considerable years in the employee of General Motors before the spin-off in 1999 to Delphi. We have given the same amount of time our UAW co-workers have given to GM -- the only difference being the UAW had a contract, and salaried employees had years and years of *promises* from General Motors that we would have the same benefits as our UAW brothers and sisters without the benefit of a contract.

With the billions and billions of dollars that have changed hands during the last ten years in the spin-off, bankruptcy filing of Delphi, DIP financing, and stimulus dollars from the federal government, I can't understand WHY there are not enough funds to cover the salaried workers retirement fund.

The number of Delphi Salaried Retirees is quite insignificant in comparison to the number of GM salaried/union retirees, and assuming responsibility for the salaried pensions would not create a significant financial hardship for General Motors. Please

insist that both the salaried pensions and the UAW pensions be honored equally. It is the only honorable, fair and equitable treatment.

In conclusion, please urge the Treasury/Auto Task Force to re-evaluate the reorganization plans of Delphi and General Motors and provide fair and equitable treatment to the UAW represented workers AND the salaried retirees by funding BOTH retirement plans.

Respectfully submitted,

A handwritten signature in cursive script that reads "Joan K. Walls".

Joan K. Walls

2400 S. Wabash Ave.

Kokomo, IN 46902

765-868-0007 (home)

765-432-2690 (cell)