February 15, 2011

To:
The Honorable Robert E. Gerber,
Harvey R. Miller,
Stephen Karotkin,
Joseph H. Smolinsky,
Weil, Gotshal & Manges LLP,
and others.

From:

Jerry B. Imboden
4001 Lakewood Dr.
Waterford, MI 48329
Phone 248-872-5544
jerryimboden@aol.com

Chapter 11 Case No. 09-50026 (REG)
Claim No. 61563

Subject:
Objection to "Debtors' 168th Omnibus Objection To Claims"

I strongly object my claim no. 61563 being included in the "Debtors' 168th Omnibus Objection To Claims" for the following reasons.

The basis for the "Debtors' 168th Omnibus Objection To Claims", is that the General Motors Company (New GM), took over for the responsibilities for the retired executives' Executive Retirement Plan (ERP) benefits. While for the health care and life insurance benefits, this could be argued to be true, even though the benefits were reduced by as much as 95%. This argument in no way could apply to ERP. This was not an insurance program, nor a benefit, but at the time of retirement it was converted to what we were told, repetitively, was a 5 year "guaranteed pay annuity". We were required to pay all of the FICA tax up front, because as we were told by our personnel representatives, the money was being put into our annuity at that time. (This date was November 1, 2008, for me.) This program was not assumed completely by the New GM. Plans to reduce the payments of these annuities were announced, in an e-mail to executives, over a month before the New GM emerged from bankruptcy, and was effective with the sale closing date of the New GM. (See attachment "A" for details.) Therefore, the New GM was never involved in the reduction of the annuities, and therefore could have never been responsible for the reduction. Further, on a conference call with the then CEO of GM, Frederick A. Henderson stated that he was directed by the U.S. Treasury Department representatives not to transfer this obligation to the New GM. Further he stated that President Obama had directed a cut-off level of income of $100,000.00 and directed major reductions in levels greater than that. Therefore this reduction was directed by the U.S. Treasury Department, within the General Motors Corporation (Old GM). These statements were made on July 16, 2009 on a conference call that was scheduled on July 8, 2009, which is before the New GM emerged from bankruptcy. (See attachment "B" for details.)

I have included my personal statement of benefits that were still fairly accurate on the date that I retired

February 15, 2011

(See attachment "C"). Note on page 6, the ERP 5 year annuity payment estimate. Also note on page 7, the definition of the "5 Year Annuity". It states that, "If you die, prior to the end of the 5 year period, then your designated beneficiary will receive the remaining payments." This is the exact definition of a guaranteed annuity.

I have also included my personal "Reduction in Benefits" statement from prior to the New GM emerging from bankruptcy. (See attachment D.) I can not tell you, with certainty, what date this letter was sent, but it was before the New GM emerged, and you will be able to tell that also by the the way the document is written. Ex: As of August 1, 2009, ERP benefits for current retired executives *will be changed*... This is the document I used to estimate my claim. On sheet 2 of this document is the the prior payment ($7469.56) and the new payment ($2489.85) The difference is $4,979.70 per month. I had received the full amount for 9 months of the 60 month annuity, therefore had a remaining 51 months. The difference in payments per month times the 51 months equals $253,964.70.

I therefore plea that this claim not be included in this "Debtors' 168th Omnibus Objection To Claims" action, and be included as a legitimate claim in the bankruptcy proceedings.

Thank you,

Jerry B. Imboden

Appendix "A"

from **hrcommunications@gm.com**
to Master_Exec_Retirees_60809__1@gm.com
date Mon, Jun 8, 2009 at 7:41 PM
subject U.S. Executive Retiree Benefit Modifications

hide details 6/8/09

Images from this sender are always displayed. Don't display from now on.

Dear GM Executive Retiree:

As part of GM's announcements on June 1st, we acknowledged some of the significant sacrifices that our salaried employees and retirees will be making to support the reinvention of General Motors. In addition to announcing changes to the amount of non-qualified pension payments for currently retired executives while we are in chapter 11, I also communicated that we would be reducing the obligations for certain retiree benefits by roughly two-thirds.

We have now finalized the changes that we need to make in order to achieve the required two-thirds reduction. As promised, I am sharing this information with you as quickly as possible. These are very difficult changes to make, but unfortunately necessary to position the New GM to win - and win now. These changes are described below. As always, all benefits are at all times subject to the terms of each plan.

Executive Retirement Plan
Currently, all executive retirees with an Executive Retirement Plan ("ERP", formerly SERP) benefit have been subject to a reduction of at least 10% since May 1, 2009. A small number of ERP recipients may also be subject to a larger reduction as a result of the "cap" on monthly ERP payments under the chapter 11 court supervised process that commenced on June 1, 2009.

As of the sale closing date of the New GM, ERP benefits for current retired executives will be changed as follows:

For retirees with an annual combined Salaried Retirement Plan ("SRP") benefit plus Executive Retirement Plan ("ERP") benefit of $100,000 or less, the 10% ERP reduction currently in effect will become permanent.

For retirees with an annual combined Salaried Retirement Plan ("SRP") benefit plus Executive Retirement Plan ("ERP") benefit **over** $100,000 annually, the portion of the ERP benefit below $100,000 total (when combined with SRP) will be continue to be reduced by 10%, while the remaining ERP benefit (i.e., the portion above $100,000 total retirement benefits) will be reduced by two-thirds.

There is no change to the benefits you receive under the Salaried Retirement Plan.

Supplemental Life Benefits Program
The Supplemental Life Benefits Program (SLBP) and Supplemental Group Life Insurance Program (SGLI) for executives in retirement are being eliminated. This change will be effective upon the New GM sale closing. Current retired Executives will have an opportunity to purchase supplemental coverage from MetLife and information regarding this program will be provided in the third quarter. No "proof of good health" will be required by MetLife.

Basic Life Insurance

For retirees eligible for Basic Life Insurance in retirement (those whose service date was prior to January 1, 1993) the amount of Basic Life Insurance provided by GM is being reduced to $10,000. This change will be effective upon the New GM sale closing (retirees with less than $10,000 will remain at that level of life insurance). This change will be effective on the first of the month following the New GM sale closing.

Retirees impacted by these reductions will have an opportunity to supplement their remaining employer provided Basic Life Insurance by enrolling in a Voluntary Life Insurance program through MetLife. This

program will not require "proof of good health". Enrollment for this program will be in the third quarter of this year.

During the first two years of participation in the program, the death benefit available will be equal to the amount of the premiums paid. Following two years of premium contributions, the full amount of coverage elected will be payable in the event of your death. Details regarding the program will be mailed to you from MetLife in the third quarter.

Non Medicare Retiree Health Care

Effective January 1, 2010, the General Motors Salaried Health Care Program will be further modified for salaried retirees, surviving spouses and their eligible dependents. Individuals impacted by this change include:

- Salaried retirees, surviving spouses and their dependents eligible to enroll or who currently are enrolled in the GM Salaried Health Care Program, and
- Current employees who are eligible to enroll in the GM Salaried Health Care Program upon retirement.

The new plan design will include benefits and coverages for medical and prescription drugs only, and dental, vision, and extended care coverage will be cancelled. Cost sharing provisions (e.g., monthly contributions, deductibles, coinsurance and out of pocket maximums) will increase substantially.

For salaried retirees, the changes will exceed the changes that otherwise would be required under the current salaried retiree cap that was implemented on January 1, 2007. However, this acceleration of cost share is necessary at this time to facilitate GM's restructuring plan.

In this regard, the 2006 caps have been updated to reflect an additional increase in overall cost sharing. Going forward, the revised caps will be the basis for annual plan design changes necessary to maintain capped levels. When the average costs exceed the revised caps established under the 2010 design, then additional plan changes that affect cost-sharing features of program coverage will be implemented.

Please note that the GM Benefits and Services Center and current GM health plan carriers do not have any additional information regarding these announced changes. Further details of these changes will be communicated directly to impacted employees and retirees in the fall as part of the 2010 Annual Enrollment.

I realize the sacrifices that we need to make will be very difficult for you and your families. While the actions we are taking to reinvent GM are many and affect a vast range of stakeholders, the impact on former leaders such as yourself, who dedicated so many years to the service of General Motors, is unquestionably very difficult. Much has changed from the Company I joined over 20 years ago, however, I am confident the many actions we are taking will establish a foundation for the New GM that will win in the future. I appreciate your continued support of GM.

Sincerely,

Frederick A. Henderson
President and Chief Executive Officer

The Corporation reserves the right, by and through the Executive Compensation Committee of the Board of Directors or its delegate, to amend, modify, suspend, or terminate its executive plans in whole or in part, at any time.

Appendix "B"

from **Office_of_Katy_Barclay@gm.com**

to Master_Ret__Exec__071609__Conf__Call__1@gm.com hide details 7/8/09

date Wed, Jul 8, 2009 at 12:23 PM

subject GM Retiree Executive - Conference Call 7/16/09

GM Retiree Executive:

You have been identified as a retired executive impacted by the 2/3 reduction to your ERP/SERP benefit following our emergence from bankruptcy. Many of you have emailed or written letters expressing your concerns and questions. In order to directly address these issues with the impacted group of retirees, we have scheduled a conference call to discuss this topic with Fritz, various members of my staff and me, on Thursday, July 16, 2009, at 2:00 p.m. EDT.

Meeting details are listed below:

Call-in number
United States: (800) 230-1766
International: (612) 234-9959
No access code is required.

We look forward to discussing many of the concerns you have communicated. Additionally, we will open the lines and allow as much time as possible to address your questions personally.

Sincerely,

Katy Barclay
Vice President
Global Human Resources

Attachment "C"

4.GM-B-4A ENV# GM07242919001000018

JERRY B IMBODEN
4001 LAKEWOOD DR.
WATERFORD, MI 48329-0000

GM Benefits & Services Center
gmbenefits.com
1-800-489-4646
International Access
Dial AT&T Direct® Service Access Code, then
877-833-9900
TTY Service for Hearing or Speech Impaired
1-877-347-5225

April 27, 2007

RE: Benefit Modeling Statement
Confirmation Number: 0711712565539
Plan Name: Retirement Program for Salaried Employees "the Program"
Executive Retirement Plan "the ERP"

Dear JERRY B IMBODEN:

As you requested, we have estimated your benefits payable from the Program. This statement is based on certain assumptions and information we have in our records. Efforts have been made to be accurate; however, circumstances including, but not limited to, changes in information, assumptions, data or Plan terms may impact the benefit for which you may be eligible.

Initiating Your Benefits
If you are eligible and would like to initiate your benefit payment(s) within the next 90 days, you may do so by calling the GM Benefits & Services Center toll-free at 1-800-489-4646, Monday through Friday, between 7:30 A.M. and 6:00 P.M., Eastern Time zone, to speak with a Customer Service Associate.

Additional Information
This statement contains important information, so please review it carefully. Your Summary Plan Description, found online at gmbenefits.com, can provide further details about your benefit programs. If you have questions, please call the GM Benefits & Services Center toll-free at 1-800-489-4646, Monday through Friday, between 7:30 A.M. and 6:00 P.M., Eastern Time zone, to speak with a Customer Service Associate. From outside the U.S., dial your country's toll-free AT&T Direct® access number then enter 877-833-9900. In the U.S., call 1-800-331-1140 to obtain AT&T Direct access numbers. From anywhere in the world, access numbers are available online at www.att.com/traveler or from your local operator. You may also access benefit information online at gmbenefits.com.

Social Security benefits may supplement your retirement income. For more information about Social Security benefits, contact the Social Security Administration at 1-800-772-1213 or online at www.ssa.gov.

Please Keep This Statement with Your Records for Future Reference

Attachment "C"

BENEFIT DATA as of April 27, 2007

Birth Date:	08/19/1946	Benefit Class Code:	D
		CISCO:	10001
Credited Service:		Frozen Part B Contributions:	
Frozen Part A:	42 year(s) 4 month(s)	Prior to 07/01/77:	$379.58
Frozen Part B:	30 year(s) 3 month(s)	07/01/77 to 10/01/79:	$798.50
		10/01/79 and after:	$30,068.92
Eligibility Service:	42 year(s) 8 month(s)		

The amount of your benefit estimate DOES NOT reflect the provisions of certain legal document(s) on file that may provide benefits to any alternate payees.

Attachment "C"

YOUR BENEFIT ESTIMATE FROM THE PROGRAM

This benefit estimate is based on the information shown in the Assumptions section below. The benefits presented are only an estimate. Your actual benefit will be determined at the time you elect to commence benefits under the Program.

Assumptions

Termination Date		08/31/2008
Benefit Commencement Date		09/01/2008
Surviving Spouse Coverage		Yes
Beneficiary Relationship		Spouse
Beneficiary/Spouse Birth Date		01/21/1963
Basic Benefit Rate		$51.65
Early Retirement Supplement Level		$3,020.00
Average Monthly Base Salary (as of 12/31/06)		$17,000.00
Benefit Class Code		D
Credited Service		
Frozen Part A	42 year(s)	4 month(s)
Frozen Part B	30 year(s)	3 month(s)
Eligibility Service	44 year(s)	0 month(s)
Retirement Type	VOLUNTARY-30 YEARS OR MORE	

Attachment "C"

PAYMENT OPTIONS FROM THE PROGRAM

Single Life Annuity

Reduction Factors:

Age Reduction Factor	0.0%
To Participant:	
Frozen Part A Basic Benefit	$2,186.52
Frozen Part B Primary Benefit	$2,574.53
Frozen Part B Supplementary Benefit	$3,580.09
1.25% Career Average Base Salary Benefit	$386.72
Total to Participant prior to age 62 and 1 month	**$8,727.86**
Benefit after Age 62 and 1 month	**$8,727.86**

Attachment "C"

65% Surviving Spouse Coverage Annuity	
Reduction Factors:	
Age Reduction Factor	0.0%
Surviving Spouse Coverage Reduction Factor	10.5%
To Participant:	
Frozen Part A Basic Benefit	$1,956.94
Frozen Part B Primary Benefit	$2,304.20
Frozen Part B Supplementary Benefit	$3,204.18
1.25% Career Average Base Salary Benefit	$346.11
Total to Participant prior to age 62 and 1 month	**$7,811.43**
Benefit after Age 62 and 1 month	**$7,811.43**
Total to Surviving Spouse:	
Surviving Spouse Benefit	**$5,077.43**

Attachment "C"

5 Year Annuity (ERP)	
To Participant:	
Frozen SERP Benefit	$8,239.23
1.25% ERP Benefit	$447.67
Total to Participant payable monthly until September 2013	**$8,686.90**

Attachment "C"

CALCULATION NOTES

- All benefits are paid monthly. ERP Benefits payable as a 5 Year Annuity are received for 5 years (in equal 60 month installments) only.
- The benefit shown may be further reduced by taxes, deductions or other applicable reductions.
- If you were part of a divested unit from General Motors, your calculation is based in part on information provided from your divested unit after your transfer from General Motors.
- Your ERP benefits are subject to FICA taxes, payable in the year you commence benefits, based on the present value of your ERP benefit.
- Your 1.25% ERP benefit may include a projected Annual Incentive Award depending on your benefit commencement date. For all complete future years assumed in this Modeling Statement, it is assumed that an Annual Incentive Plan (AIP) award will be paid at 75% of target bonus. However, this assumption does not imply or guarantee that General Motors will pay an AIP award to you each year. Actual bonuses paid to you will be used to calculate your ERP benefit, and as such, the values indicated on this Modeling Statement may decrease or increase.
- At the time you actually commence your ERP benefit, the discount rate and the mortality table in effect at that time will be used to calculate the present value of your ERP benefit for conversion into a 5 Year Annuity (if applicable). As such, the values indicated on this Modeling Statement may decrease or increase.
- Per the provisions of the plan, your ERP benefit must be paid to you immediately upon retirement in the form of a one-time lump sum if the present value of your benefit is less than $25,000.

PAYMENT OPTION DESCRIPTIONS

Following are brief partial descriptions of certain payment options available under the Program. You may wish to consult a qualified tax adviser to assist you in your choice.

Single Life Annuity – Generally, a monthly benefit for your lifetime only. Benefit payments will end at your death.

Surviving Spouse Coverage – Generally, a reduced monthly benefit for your lifetime. If you pre-decease your eligible spouse, payments will continue to your eligible spouse at the survivor level for the remainder of your eligible spouse's lifetime. If your eligible spouse pre-deceases you, your Part A Basic Benefit will be restored, retroactive to the first of the month following your spouse's date of death, to the amount payable had no coverage been elected. However, your Part B and 1.25% Career Average Base Salary Benefit Survivor Coverage may not be restored and the cost of this coverage will continue to be deducted from your benefit for your lifetime.

5 Year Annuity - Generally, a monthly benefit that is payable for the 5 year period that starts on your Benefit Commencement Date under the ERP. If you die prior to the end of the 5 year period, then your designated beneficiary will receive the remaining payments.

Attachment "C"

NOTICE RELATING TO YOUR QUALIFIED PLAN SURVIVOR COVERAGE UNDER THE PROGRAM

The purpose of this notice is to provide you with information regarding the Survivor Coverage available under the Retirement Program for Salaried Employees.

General Information

- Under the Coverage, you may provide a lifetime benefit for your spouse if your death occurs on or after the Coverage effective date.
- You are eligible to elect Coverage when you commence your deferred benefit.
- When you elect Coverage, your deferred benefit(s) will be reduced and your eligible spouse will receive a percentage of your reduced retirement benefit(s) upon your death. The percentages applicable to your reduced deferred benefit are dependent on your date service was lost, your age, and your spouse's age.
- If you are married, you must obtain the written consent of your spouse to reject the Coverage. **If you reject the Coverage, it is not available to you in the future. If you predecease your spouse, your spouse will not receive any surviving spouse benefit.**
- If Coverage is elected, you will be required to furnish proof of your spouse's date of birth and, if applicable, proof that you and your spouse have been married at least one year immediately prior to the effective date of the Coverage. You must also provide proof of the Social Security number of your spouse.

Surviving Spouse Coverage

- You may designate only that person who is your spouse.
- If you are married upon retirement, this Coverage is automatic, unless specifically rejected with respect to your Part A Basic Benefit and, if applicable, any Part B Benefits and 1.25% Career Average Base Salary Benefit. The Coverage becomes effective the later of 1) commencement of retirement, or 2) the one year anniversary of your marriage if you were married at retirement for less than one year.
- If your spouse predeceases you and you did not reject this Coverage with respect to your Part A Basic Benefit, you may revoke the Coverage on your Part A Basic Benefit. The revocation will be effective on the first day of the month following your spouse's date of death. Upon receipt by the Corporation or its designated representative of satisfactory evidence of your spouse's death, your Part A Basic Benefit will be restored, retroactive to the first of the month following your spouse's date of death, to the amount payable had no coverage been elected. However, your Part B Survivor Coverage and 1.25% Career Average Base Salary Benefit may not be restored and the cost of this coverage will continue to be deducted from your benefit for your lifetime.
- If you are retired and you and your spouse divorce, you may rescind the Coverage on your Part A Basic Benefit only if 1) a Qualified Domestic Relations Order (QDRO) so provides, or 2) consent of the former spouse is obtained which acknowledges the effect of the cancellation and is witnessed by a notary public. The rescission will be effective the first day of the month following the month in which the Corporation or its designated representative approves the QDRO or consent of the former spouse, accompanied by evidence satisfactory to the Corporation of a final decree of divorce. Your Part A Basic Benefit will be restored, on a prospective basis, to the amount payable had no Coverage been elected. However, the cost for your Survivor Coverage under Part B and the 1.25% Career Average Base Salary Benefit may not be restored and the cost of this coverage will continue to be deducted from your benefit for your lifetime.

Attachment "C"

Marriage/Remarriage Provision

- This provision is only applicable subsequent to your retirement should you marry or remarry. Under this provision you may be eligible to elect Surviving Spouse Coverage with respect to your Part A Basic Benefit for your new spouse.
- The Marriage/Remarriage Provision is **not applicable** to any Part B Benefits or 1.25% Career Average Base Salary Benefit.
- The Surviving Spouse Coverage is available only if you were eligible for but had not rejected the Survivor Spouse Coverage when it was first made available to you.
- The Surviving Spouse Coverage will become effective on the one year anniversary date of the marriage **only** if your completed election form is received by the Corporation or its designated representative **no later than** the eighteenth month anniversary of your marriage or remarriage, or if you have enrolled your spouse in Health Care or Life Insurance no later than the twelve month anniversary of your marriage or remarriage.
- In all cases, Surviving Spouse Coverage would provide benefits under the terms and conditions of the Program which were in effect at the time that you retired.

ABOUT YOUR STATEMENT

This statement is based on the information listed in the Benefit Data section of this statement. If there is an error in the Benefit Data section, the calculation of your benefit amount may be affected. If you see any problem with the information listed, please *immediately* call the GM Benefits & Services Center at 1-800-489-4646.

This statement is not intended to create, nor will it be construed to form, a contract or promise for either employment or a benefit. Participation in the Program is subject to all applicable terms and conditions of the Program. Full details about the Program are provided in the official Plan Document, which governs the operation of the Program. Any differences between this statement and the official Plan Document are not intended, but if any differences are found to exist, the official Plan Document will govern. General Motors "the Company" reserves the right to make all revisions and interpretations with respect to the Program described here. The decisions of the Company shall be final and binding upon all participants.

The Corporation reserves the right, without your consent or concurrence, to amend, modify, suspend, replace, or terminate the Program, in whole or in part, including any form of coverage thereunder, by appropriate Corporation action. If the Program is amended, modified, suspended, replaced or terminated, you or other employees (or former employees), either while you are actively employed or after you retire, may not receive benefits as described here.

Attachment "D"

SERP/ERP REDUCTION – EFFECTIVE 8/1/09

GM Benefits & Services Center
gmbenefits.com
1-800-489-4646
International Access
Dial AT&T Direct® Service Access Code, then 877-833-9900
TDD Service for the Hearing Impaired
1-877-347-5225

JERRY B IMBODEN
4001 LAKEWOOD DR
WATERFORD MI, 48329

Re: Reduction in Benefits
Executive Retirement Plan, "the ERP" (formerly called Supplemental Executive Retirement Program) Benefits

Dear JERRY B IMBODEN

As part of GM's announcements on June 1st, we acknowledged some of the significant sacrifices that our salaried employees and retirees will be making to support the reinvention of General Motors. In addition to announcing changes to the amount of non-qualified pension payments for currently retired executives while in chapter 11, we also communicated that we would be reducing the obligations for certain retiree benefits by roughly two-thirds.

We have now finalized the changes that we need to make in the Executive Retirement Plan, in order to achieve the required two-thirds reduction, and wanted to share the information with you. These changes are described below and your new monthly benefit amount, as well as the monthly benefit payable to your surviving spouse (if applicable), are identified. As always, all benefits are at all times subject to the terms of each plan.

Currently, all executive retirees with an Executive Retirement Plan ("ERP", formerly SERP) benefit have been subject to a reduction of at least 10% since May 1, 2009. A small number of ERP recipients may also have been subject to a larger reduction as a result of the "cap" on monthly ERP payments under the chapter 11 court supervised process that commenced on June 1, 2009.

As of August 1, 2009, ERP benefits for current retired executives will be changed as follows:

You are a retiree, beneficiary or alternate payee of a retiree with an annual combined SRP benefit plus ERP benefit over $100,000. The portion of your ERP benefit below the $100,000 threshold (when combined with SRP) will continue to be reduced by 10%, while your remaining ERP benefit (i.e. the portion above the $100,000 threshold of combined retirement benefits) will be reduced by two-thirds.

To calculate the combined SRP plus ERP benefit used for comparison to the $100,000 threshold, any ERP annual benefit currently received in the form of a 5-year annuity was converted to its equivalent annual lifetime annuity amount and was added to the SRP annual benefit. The sum of the annual benefits was the basis for comparison to $100,000.

The annual combined SRP plus ERP benefit used for comparison to the $100,000 threshold was calculated at a gross level (with any 5-year annuity converted to a lifetime annuity), prior to the application of any Qualified Domestic Relations Orders (QDROs). Further, any QDRO addressing ERP benefits will have the applicable 10% and/or two-thirds reduction applied to it, if the reductions qualify under the terms of that QDRO.

Attachment "D"

SERP/ERP REDUCTION – EFFECTIVE 8/1/09

The information below states your ERP monthly payment amount prior to the any reductions (prior to May 1, 2009), your reduced monthly payment as of August 1, 2009 and the benefit to be paid to your surviving spouse (if applicable):

Full ERP Benefit Amount (prior to 5/1/09):	$ 7,469.56
Reduced Benefit Amount (Effective 8/1/09):	$ 2,489.85
Surviving Spouse Benefit (if eligible to receive):	Will Receive Remaining 5-Year Annuity Balance

Attachment A provides an example of how the reduced benefit was calculated.

If you have any questions, please call the GM Benefits & Services Center toll-free at 1-877-749-6725, Monday through Friday, between 7:30 a.m. and 6:00 p.m., Eastern Time zone, to speak with a Customer Service Associate. From outside the U.S., dial your country's toll-free AT&T Direct® access number then enter 877-833-9900. In the U.S., call 1-800-331-1140 to obtain AT&T Direct access numbers. From anywhere in the world, access numbers are available online at www.att.com/traveler or from your local operator.

If you have further concerns and need to speak to a reach a member of the GM Employee Benefits group, you may reach them directly at the following email address: GMEmployeeBenefits@gm.com

Sincerely,

GM Benefits & Services Center

Attachment "D"

For: Jerry B. Imboden

1. To determine what portion of your ERP benefit is subject to two-thirds reduction, we converted your 5-year annuity to a life annuity and entered that amount in (a) below.
2. Your actual 5-year annuity conversion factor is dependent on the discount rate and your age at date of retirement.
3. We converted your 5-year annuity amount to a life annuity amount by dividing it by the 5-year annuity conversion factor. Multiply the result in (h) by that same conversion factor to reconvert back to a 5-year annuity.

	Retiree	Alternate Payee		Combined Prior to Reduction		Retiree	Alternate Payee		After Reduction
Annual SRP (In Pay Amount)	$ 69,328	$ 40,227		109,555		$ 69,328	$ 40,227		$109,555
Annual Lifetime ERP (Prior to 10% Reduction)	$ 30,617	$ 21,615	(a)	52,232		$ 10,206	$ 7,205	(h)	$17,411
Annual 5-Year Annuity	$ 89,635	$ 63,281		152,916		$ 29,878	$ 21,094	(i)	$50,972
Your 5-Year Annuity Conversion Factor				2.93					
			(b)	0.333333					
$100,000 Threshold				$100,000					
Less Annual SRP				$109,555					
Room Below $100k				$0					
Annual Lifetime ERP Reduced 10%			(c)	$47,009	Equals: (a) x .90				
Less ERP Below $100K			(d)	$0					
			(e)	$47,009					
Unreduced ERP over $100k Subject to 2/3 Reduction			(f)	$52,232	Equals: (e) / .90				
Remaining ERP after 2/3 Reduction			(g)	$17,411	Equals: (f) x (b)				
Annual Lifetime ERP After 10% and 2/3 Reductions			(h)	$17,411	Equals: The lesser of (d + g) or (c)				
Annual 5-Year Annuity ERP	$ 29,878	$ 21,094	(i)	$50,972	Equals: (h) x (j)				
Your 5-Year Annuity Factor			(j)	2.93					

NOTES:

SRP includes temporary benefit or early retirement supplement, as applicable.