



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

April 22, 2011

Ms. Janice K. Uhlig
Executive Director, Global Compensation and Planning
General Motors Company
300 Renaissance Drive
Detroit, MI 48265-3000

Re: Compensation Payments and Structure for GM “Top 25” Employee

Dear Ms. Uhlig:

Pursuant to the Department of the Treasury’s Interim Final Rule on TARP Standards for Compensation and Corporate Governance (the “Rule”),¹ on April 1, 2011, the Office of the Special Master issued a determination letter (the “2011 Determination Letter”) to General Motors Company (“GM”), with respect to 2011 compensation payments and structures for GM’s “top 25” executive officers and most highly compensated employees. 31 C.F.R. § 30.16(a)(3)(i).

Following receipt of the 2011 Determination Letter, GM requested a change in the approved amounts of stock salary and long-term restricted stock for a particular employee. The proposed change would somewhat increase the employee’s total direct compensation, but would not increase it over the employee’s compensation for the prior year. In light of the particular facts as communicated by GM with respect to such employee’s situation, performance and compensation history, and as previously discussed with you, the Office of the Special Master has approved this request. Accordingly, Exhibit I to the 2011 Determination Letter is hereby amended as follows:

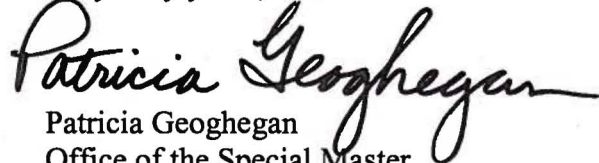
<u>Employee ID</u>	<u>Cash Salary</u>	<u>Stock Salary</u>	<u>Long-Term Restricted Stock</u>	<u>Total Direct Compensation</u>
0135	\$500,000	\$750,000	\$519,500	\$1,769,500

The approval in this letter applies only to the employee referenced above. Such conclusion is limited to the authority vested in the Office of the Special Master by Section

¹ The Interim Final Rule and all determination letters issued by the Office of the Special Master are available at www.financialstability.gov (click on “About Financial Stability”, then click on “Plan”, then scroll down to the second-to-last link and click on “Executive Compensation Guidance”).

30.16(a)(3) of the Rule, and shall not constitute, or be construed to constitute, the judgment of the Office of the Special Master or the Department of the Treasury with respect to the compliance of the proposed compensation payments or structure or any other compensation payments or structure for the subject employee with any other provision of the Rule. Moreover, my evaluations and conclusions with respect to this employee have relied upon, and are qualified in their entirety by, the accuracy of the materials submitted by GM to the Office of the Special Master, and the absence of any material misstatement or omission in such materials.

Very truly yours,

A handwritten signature in black ink that reads "Patricia Geoghegan". The signature is written in a cursive style with a long, sweeping tail on the letter "n".

Patricia Geoghegan
Office of the Special Master
for TARP Executive Compensation

cc: Mary T. Barra