



DIVISION OF  
CORPORATION FINANCE

*NO ACT*  
UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3010

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2-5-08*



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Received SEC  
FEB 19 2008  
Washington, DC 20549

February 19, 2008

Anne T. Larin  
Attorney and Assistant Secretary  
General Motors Corporation  
Legal Staff  
MC 482-C23-D24  
300 Renaissance Center  
P.O. Box 300  
Detroit, MI 48265-3000

Act: 1934  
Section: \_\_\_\_\_  
Rule: 14A-8  
Public  
Availability: 2-19-2008

Re: General Motors Corporation  
Incoming letter dated February 5, 2008

Dear Ms. Larin:

This is in response to your letter dated February 5, 2008 concerning the shareholder proposal submitted to General Motors by Robert D. Morse. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

**PROCESSED**  
*2* FEB 28 2008  
**THOMSON  
FINANCIAL**

Sincerely,

*Jonathan A. Ingram*

Jonathan A. Ingram  
Deputy Chief Counsel

Enclosures

cc: Robert D. Morse  
212 Highland Ave.  
Moorestown, NJ 08957-2717



**General Motors Corporation  
Legal Staff**

**Facsimile**  
(313) 665-4979

**Telephone**  
(313) 665-4927

February 5, 2008

**BY E-MAIL**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Chief Counsel  
100 F Street, N.W.  
Washington, D.C. 20549

Ladies and Gentlemen:

This is a filing, pursuant to Rule 14a-8(j), to omit the proposal received on September 4, 2007 from Robert D. Morse (Exhibit A) from the General Motors Corporation ("General Motors" or "GM") proxy materials for the 2008 Annual Meeting of Stockholders. The proposal would limit total compensation to each of "the top five persons named in Management" to \$500,000 per year, "plus any nominal perks".

General Motors intends to omit the proposal, as Mr. Morse did not respond to our request for evidence of his eligibility to submit a proposal under Rule 14a-8(b) within the 14-day deadline provided in subsection (f)(1) of Rule 14a-8.

The letter accompanying Mr. Morse's proposal stated that his stock was held in uncertificated form by TD Ameritrade and that he believes that requesting a letter from the record holder would be disruptive and should not be "demanded" (Exhibit B). General Motors confirmed that Mr. Morse is not listed as a stockholder on our transfer agent's records and by letter dated September 11, 2007 (Exhibit C) informed him that because he was not a stockholder of record and that we required evidence of his beneficial stock ownership. GM's letter described the types of evidence that would be acceptable and enclosed a copy of Rule 14a-8, noting that under subsection (f)(1) of the Rule he was required to send the evidence to GM within 14 days after receiving our letter.

GM's September 11 letter was delivered by Federal Express to Mr. Morse on September 12, 2007 (Exhibit D), so that the deadline for providing evidence of stock ownership was September 25, 2007. We have not received any further communications from Mr. Morse. This appears to be consistent with the statement in his letter that he should not be requested to provide proof of stock ownership. Since Mr. Morse has not complied with the requirements of Rule 14a-8(b)


February 5, 2008

Page 2

despite proper notice, GM intends to exclude his proposal. See CSX Corporation (January 25, 2008) (proposal submitted by Mary Morse); AT&T Inc. (December 12, 2007) (proposal submitted by Robert Morse); Occidental Petroleum Corporation (November 21, 2007) (proposal submitted by Robert Morse).

Please inform us whether the Staff will recommend any enforcement action if this proposal is omitted from the proxy materials for General Motors' 2008 Annual Meeting of Stockholders. GM plans to begin printing its proxy material at the beginning of April. We would appreciate any assistance you can give us in meeting our schedule.

Sincerely yours,



Anne T. Larin  
Attorney and Assistant Secretary

Attachments

c: Robert D. Morse

**Exhibit A**

Robert D. Morse  
212 Highland Ave.  
Moorestown, NJ 08957-2717

Ph: 856 235 1711  
August 30, 2007

## PROPOSAL

I, Robert D. Morse, of 212 Highland Avenue, Moorestown, NJ 08057-2717, owner of \$2000.00 or more of General Motors Corp. stock, held for a year, request the Board of Directors to take action regarding remuneration to any of the top five persons named in Management be limited to \$500,000.00 per year, by salary only, plus any nominal perks {i.e.; company car use, club memberships} This program is to be applied after any existing programs now in force for cash, options, bonuses, SAR's, etc., plus discontinue, if any, severance contracts, in effect, are completed, which I consider part of remuneration programs.

This proposal does not affect any other personnel in the company and their remuneration programs

## REASONS

Ever since about Year 1975, when "Against" was removed from "Vote for Directors" box, and no other on the Proxy Vote, and the term "Plurality" voting was contrived, shareowners have lost the "Right of Dissent", which is unconstitutional. No reason given, but the result has been that any Management nominee for Director was elected, even if only one "For" vote was received. This is because "Abstain" and "Withheld" are not deducted from "For". In response, Directors have awarded remuneration to those whom nominated them, to the point of being excessive and still escalating. Millions of dollars of shareowners assets are diverted for the five top Management, year after year, until their retirement or they "Jump Ship" for another company's offer. It is seldom proven to have been "earned" by their efforts, rather than the product or services.

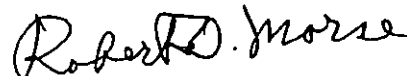
The limit of one half million dollars in remuneration is far above that needed to enjoy an elegant lifestyle. These funds might better be applied to dividends. The savings in elimination of personnel needed to process all previous programs could be tremendous. Plus savings on lengthy pages reporting the process in the Report, a help for the National Paperwork Reduction Act.

This can all be accomplished by having Directors eliminate all Rights, Options, S.A.R.'s, retirement and severance, etc. programs, relying on \$500,000.00 to be adequate, and Management buying their own stock and retirement programs, if desired.

It is commendable that AT&T, ExxonMobil, Ford Motor [1<sup>st</sup> ], perhaps others, have already returned "Against" as requested.

Thank you, and please vote "YES" for this Proposal. It is for Your benefit !

Robert D. Morse



**Exhibit B**

To: Anne Larin  
CC: Susan Colby

Robert D. Morse  
212 Highland Ave.  
Moorestown, NJ 08957-2717

Ph: 856 235 1711

August 30, 2007

**RECEIVED**

**SEP 04 2007**

OFFICE OF SECRETARY  
DETROIT

Office of The Secretary  
General Motors Corporation  
MC 482 C23 -024  
175 E. Huston, Rm. 316  
300 Renaissance Center  
Detroit, MI 48265-

Dear Secretary:

I, Robert D. Morse, of 212 Highland Avenue, Moorestown, NJ 08057-2717, wish to introduce the enclosed Proposal for the Year 2008 Proxy Material. I have held \$2000.00 or more in the company's securities over one year and will continue to hold until after the next meeting date.

I cannot be expected to attend but will try to be represented at the meeting by an alternate selection, if any become known to me.

For the past three years, my close presence to attend my wife's medical needs has escalated and the S.E.C. has been so advised as a "valid reason" for non-attendance.

As proven in previous reports, my shares holdings remain the same, and are held by TD Ameritrade.

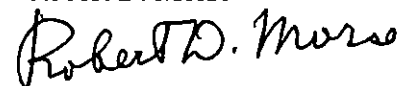
TD Ameritrade, Inc. Ph: 1 800 934 4448  
PO Box 2654  
Omaha, NE 68103-2654

I note that my asking for letters of authenticity are a disruption of the normal business activities and should not be demanded, regardless of the S.E.C.'s permission to corporations. A Proponent can be called to account in the event of misrepresentation.

Encl.: Proposal and Reasons

Sincerely,

Robert D. Morse



**Exhibit C**





**General Motors Corporation  
Legal Staff**

**Facsimile**  
(313) 665-4979

**Telephone**  
(313) 665-4927

*He*  
*Rule 14a-8*  
*attached*

September 11, 2007

**BY FEDERAL EXPRESS**

Robert D. Morse  
212 Highland Ave.  
Moorestown, NJ 08957-2717

Dear Mr. Morse:

On September 4, General Motors received your letter dated August 30, 2007 submitting a stockholder proposal for the 2008 Annual Meeting of Stockholders.

I understand from your letter that Ameritrade is the record owner of the shares you beneficially own; you do not appear as an owner in our stock transfer agent's records. Please provide us with evidence that your beneficial stock ownership satisfies the requirements of Rule 14a-8.

Subsections (2)(i) and (ii) of Question 2 describe the types of evidence that would be acceptable:

- (i) The first way is to submit to the company a written statement from the 'record' holder of your securities (usually a broker or bank) verifying that, at the time you submitted your proposal, you continuously held the securities for at least one year. You must also include your own written statement that you intend to continue to hold the securities through the date of the meeting of shareholders; or
- (ii) The second way to prove ownership applies only if you have filed a Schedule 13D, Schedule 13G, Form 3, Form 4 and/or Form 5, or amendments to those documents or updated forms, reflecting your ownership of the shares as of or before the date on which the one-year eligibility period begins. If you have have filed one of those documents with the SEC, you may demonstrate your eligibility by submitting to the company:
  - A. A copy of the schedule and/or form, and any subsequent amendments reporting a change in your ownership level;
  - B. Your written statement that you continuously held the required number of shares for the one-year period as of the date of the statement;

September 11, 2007

Page 2

- C. Your written statement that you intend to continue ownership of the shares through the date of the company's annual or special meeting.

A copy of Rule 14a-8 is enclosed, as required by the rules of the SEC.

As stated in Question 6(1) of the enclosed Rule, you must send the evidence of your stock ownership no later than 14 days after you receive this letter, or GM will have grounds to omit your proposal from our proxy materials. Please send it to my attention at the address on the first page of this letter, and include the mail code (MC 482-C23-D24).

Sincerely,



Anne T. Larin  
Attorney and Assistant Secretary

Enclosure

**Exhibit D**

### Track Shipments/FedEx Kinko's Orders Detailed Results

**Tracking number** 705326613576  
**Signed for by** 99999999999999  
**Ship date** Sep 11, 2007  
**Delivery date** Sep 12, 2007 9:25 AM  
  
**Status** Delivered  
  
**Signature image available** No

**Reference** 5-4925  
**Destination** MOORESTOWN, NJ  
**Service type** Priority Overnight

Date/Time	Activity	Location	Details
Sep 12, 2007 9:25 AM	Delivered	MOORESTOWN, NJ	Package delivered to recipient address - release aut



#### E-mail your detailed tracking results (optional)

Enter your name and e-mail address, submit up to three e-mail addresses, add your message (optional), and click **Submit**. include a message, you must enter your name and e-mail address in the fields provided.

**Your name:**   
**Your e-mail address:**   
**To e-mail address(es):**

#### Add personal message:

Not available for non-English chara

By selecting this check box and the **Submit** button, I agree to these [Terms and Conditions](#)



FedEx Express  
Customer Support Trace  
3875 Airways Boulevard  
Module H, 4th Floor  
Memphis, TN 38116

U.S. Mail: PO Box 727  
Memphis, TN 38194-4643

Telephone: 901-369-3600

February 5, 2008

Dear Customer:

The following is the proof-of-delivery for tracking number **705326613576**.

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**Delivery Information:**

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<b>Status:</b>	Delivered	<b>Delivery date:</b>	Sep 12, 2007 09:25
<b>Signed for by:</b>	9999999999999		
<b>Service type:</b>	Priority Overnight		

**NO SIGNATURE REQUIRED**

Proof-of-delivery details appear below; however, no signature is available for this FedEx Express shipment because a signature was not required.

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**Shipping Information:**

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<b>Tracking number:</b>	705326613576	<b>Ship date:</b>	Sep 11, 2007
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**Recipient:**  
MOORESTOWN, NJ US

**Shipper:**  
DETROIT, MI US

**Reference**

5-4925

Thank you for choosing FedEx Express.

FedEx Worldwide Customer Service  
1.800.GoFedEx 1.800.463.3339

### Shipment Request Form



2900000168318

**From:**

Name: Tia Turk  
Department: GM Legal Staff  
Phone: (313) 665-4925

**To:**

Ship To 1: Robert D. Morse

Ship To 2:

Address: 212 Highland Ave.

**Special Instructions:**

Moorestown, NJ 08957-2717

Country: US

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**Requested Date:** 9/11/2007 4:08:10 PM

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To print this form:

- 1) Click the Print button. (Print two copies, one to attach to your package and one to keep for your records.)
- 2) Place the form in a waybill pouch or attach it to your shipment so that the barcode portion of the page can be read and scanned.



Shipment Request Form (1 of 1)

**DIVISION OF CORPORATION FINANCE  
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS**

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the Company in support of its intention to exclude the proposals from the Company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes administered by the Commission, including argument as to whether or not activities proposed to be taken would be violative of the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversary procedure.

It is important to note that the staff's and Commission's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly a discretionary determination not to recommend or take Commission enforcement action, does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the management omit the proposal from the company's proxy material.

February 19, 2008

**Response of the Office of Chief Counsel**  
**Division of Corporation Finance**

Re: General Motors Corporation  
Incoming letter dated February 5, 2008

The proposal relates to compensation.

There appears to be some basis for your view that General Motors may exclude the proposal under rule 14a-8(f). We note that the proponent appears not to have responded to General Motors' request for documentary support indicating that the proponent has satisfied the minimum ownership requirement for the one-year period required by rule 14a-8(b). Accordingly, we will not recommend enforcement action to the Commission if General Motors omits the proposal from its proxy materials in reliance on rules 14a-8(b) and 14a-8(f).

Sincerely,



Greg Belliston  
Special Counsel

**END**