

**2011 UAW-GM
SUPPLEMENTAL AGREEMENT**

**EXHIBIT J
(DEPENDENT CARE RETIREMENT
PLAN)**

**EXHIBIT K
(PERSONAL RETIREMENT PLAN)**

**EXHIBIT L
(FLEXIBLE SPENDING ACCOUNT)**

**DEPENDENT CARE
(Exhibit J)**

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**EXHIBIT J
SUPPLEMENTAL AGREEMENT
(DEPENDENT CARE
REIMBURSEMENT PLAN)**

- (A) - = Signing Date of New CBA
- (B) - = Effective Date of New CBA

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9/19/11

**SUPPLEMENTAL AGREEMENT
(DEPENDENT CARE
REIMBURSEMENT PLAN)**

JA
9/19/11
9-9-2011

On this ~~(A) 26th day of September 2007~~, General Motors ~~LLC Corporation~~, hereinafter referred to as the ~~Company Corporation~~, and the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, hereinafter referred to as the Union, on behalf of the employees covered by the Collective Bargaining Agreement of which this Agreement becomes a part, agree as follows:

SECTION 1. Establishment of Plan

Subject to the approval of its Board of ~~Managers Directors~~, the ~~Company Corporation~~ shall establish a Dependent Care Reimbursement Plan for Hourly-Rate Employees in the United States, hereinafter referred to as the "Plan", a copy of which is attached and made a part of this Agreement to the extent applicable to the employees represented by the Union and covered by this Agreement. In the event of any conflict between the provisions of the Plan and the provisions of this Agreement, the provisions of this Agreement will supersede the provisions of the Plan to the extent necessary to eliminate such conflict.

SECTION 2. Administration

The ~~Company Corporation~~ shall have the responsibility for administration of the Plan.

Administrative expenses of the Plan to the extent not paid pursuant to Article VI, Section 6.01(c) shall be charged to the GM/UAW National Joint Training Fund.

SECTION 3. Non-Applicability of Collective Bargaining Agreement Grievance Procedure

No matter respecting the Plan as supplemented by this Agreement or any difference arising thereunder shall be subject to the grievance procedure established in the Collective Bargaining Agreement between the ~~Company Corporation~~ and the Union.

SECTION 4. Duration of Agreement

This Agreement and Plan as supplemented by this Agreement shall continue in effect until the ~~termination expiration~~ of the Collective Bargaining Agreement of which this is a part.

In witness hereof, the parties hereto have caused this Agreement to be executed the day and year first above written.

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**EXHIBIT J-1
THE GENERAL MOTORS
DEPENDENT CARE
REIMBURSEMENT PLAN
FOR HOURLY-RATE EMPLOYEES
IN THE UNITED STATES**

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ARTICLE I

ESTABLISHMENT OF DEPENDENT CARE REIMBURSEMENT PLAN

1.01 Establishment of Plan

~~General Motors Corporation has established the~~ Dependent Care Reimbursement Plan hereinafter referred to as the "Plan," is maintained by General Motors LLC, the "Company" on behalf of itself and certain of its domestic subsidiaries that are approved by the Company Board of Managers for inclusion and as specifically identified on Appendix A to this Plan.

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This Plan was established for GM Hourly-Rate Employees in the United States, represented by a Union which has signed an agreement making this Plan applicable to hourly employees in a bargaining unit it represents, hereinafter referred to as the Union. The Plan is effective January 1, 2012~~08~~, except as otherwise indicated.

1.02 Purpose of the Plan

The purpose of the Plan is to reimburse Employees for the cost of certain covered, eligible dependent care expenses. The Plan is intended to qualify as a dependent care assistance plan under IRC Section 129.

ARTICLE II

DEFINITION OF TERMS

The following definitions will apply to all words and phrases capitalized in text which follows.

2.01 "Administrator"

The term "Administrator" shall mean the ~~Company~~ General Motors Corporation. The Administrator's address is General Motors Corporation LLC, Employee Benefits Activity, 300 Renaissance Center, Mail Code 482-C26-A68, Detroit, MI 48265-3000. References to the Administrator include agents of the Administrator to the extent that the Administrator has delegated certain duties to such agents. An agent shall have no authority beyond that specifically delegated in writing by the Administrator.

2.02 "Corporation Company"

(a) The term "Corporation Company" shall mean General Motors Corporation LLC.

~~(b) The term "Corporation" shall not include any directly or indirectly wholly owned or substantially wholly owned subsidiary of the Corporation acquired or formed by the Corporation on or after January 1, 1984, unless specifically approved for inclusion herein by the General Motors Corporation Board of Directors.~~

2.03 "Dependent"

The term "Dependent" shall mean a qualifying child or a qualifying relative ~~spouse, child, or other dependent~~ of the Employee as defined in IRC Section 152.

2.04 "Effective Date of Termination"

The term "Effective Date of Termination" shall mean the Participant's date of termination of employment with the Corporation Company. Leave of absence or layoff shall not be considered termination of employment hereunder.

2.05 "Employee"

Employee means:

(a) Any person regularly employed in the United States by the Corporation Company or by a wholly-owned or substantially wholly-owned domestic subsidiary in accordance with I.R.C. Section 414(b), (c), and (m) thereof, which the Company Board of Managers or its designees for such purposes has approved for inclusion in this Plan and which are specifically identified in Appendix A, on an hourly-rate basis, including:

- (1) Hourly-rate persons employed on a full-time basis; and
- (2) Part-time hourly-rate employees.

(b) The term Employee shall not include employees of any directly or indirectly wholly-owned or substantially wholly-owned subsidiary of the Corporation Company ~~acquired or formed by the Corporation on or after January 1, 1984, except as their participation in the Plan is expressly otherwise approved by the GM Board of Managers and as specifically identified in Appendix A. Directors.~~

(c) The term "Employee" shall not include employees represented by a labor organization which has not signed an agreement making the Plan applicable to such employees.

(d) The term "Employee" shall not include Leased Employees as defined under IRC Section 414(n).

(e) The term "Employee" shall not include contract employees, bundled-services employees, consultants, or similarly situated individuals, or individuals who have represented themselves to be independent contractors.

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Art. II 2.05(f)

(f) The following classes of individuals are ineligible to participate in this Plan, regardless of any other Plan terms to the contrary, and regardless of whether the individual is a common-law employee of the Company Corporation:

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(i) Any individual who provides services to the ~~Corporation~~ Company where there is an agreement with a separate company under which the services are provided. Such individuals are commonly referred to by the ~~Corporation~~ Company as "contract employees" or "bundled-services employees";

(ii) Any individual who has signed an independent contractor agreement, consulting agreement, or other similar personal service contract with the ~~Corporation~~ Company;

(iii) Any individual who both (a) is not included in any represented bargaining unit and (b) who the ~~Corporation~~ Company classifies as an independent contractor, consultant, contract employee, or bundled-services employee during the period the individual is so classified by the ~~Corporation~~ Company.

The purpose of this provision is to exclude from participation all persons who may actually be common-law employees of the ~~Corporation~~ Company, but who are not paid as though they were employees of the ~~Corporation~~ Company, regardless of the reason they are excluded from the payroll, and regardless of whether that exclusion is correct.

2.06 "Enrollment Period"

The term "Enrollment Period" shall mean a period determined annually by the Administrator during which eligible Employees are permitted to make their elections in accordance with Article 3. This Enrollment Period shall be within the three-month plus one day period immediately preceding the start of each Plan Year.

2.07 Grace Period

The term "Grace Period" shall mean the period of time from January 1 through March 15 following the Plan Year. During this "Grace Period", the Participant may incur qualified dependent care expenses and can apply for reimbursement of such expenses from the Participant's prior year account balance. Employees may request reimbursement from the prior year account balance for qualified dependent care expenses through the last day of the fourth month following the end of the Plan Year. The "Grace Period" shall be administered in accordance with regulations under IRC Section 125.

2.08 "IRC"

The term "IRC" shall mean the Internal Revenue Code of 1986, as amended.

2.09 "Named Fiduciary"

The term "Named Fiduciary" shall mean the GM Employee Benefits Policy Committee, (EBPC) with respect to this Plan. ~~Benefit Plans Administration Committee with respect to general administration of the Plan.~~ The EBPC may delegate authority to carry out such of its responsibilities as it deems proper to the extent permitted by the Employee Retirement Income Security Act of 1974.

2.10 "Participant"

The term "Participant" shall mean an Employee who participates under this Plan.

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Art. II, 2.11

2.11 "Plan"

The term "Plan" shall mean the Dependent Care Reimbursement Plan for Hourly-Rate Employees in the United States.

2.12 "Plan Year"

The term "Plan Year" shall mean the calendar year.

**ARTICLE III
ELIGIBILITY AND ENROLLMENT**

3.01 Eligibility

An Employee is eligible to participate in the Plan on the first day of the first pay period next following the attainment of seniority.

3.02 Enrollment

An eligible Employee may enroll as a Participant in this Plan by electing to participate at such time during the Enrollment Period and in such manner as the Administrator shall determine. If a Participant fails to elect to participate, such Participant shall not be enrolled in this Plan.

3.03 Elections

A Participant may make an election under the Plan during the Enrollment Period, to be effective for the next Plan Year. Such election shall be irrevocable during such Plan Year except as follows: (1) a change in status, (2) cessation, commencement, or significant change of a spouse's employment, or (3) other conditions or circumstances permitted by the Internal Revenue Service. Upon such event, a Participant may change the election consistent with the change in status and in accordance with the rules and procedures the Administrator may prescribe.

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3.04 Participant Accounts

(a) The Administrator shall maintain an unfunded account for each Participant and no interest will be credited to any Participant's account. Plan benefits shall be available to each Participant equal to the lesser of (a) the annual amount elected by the Participant or (b) the actual amount allocated to the Participant's account.

(b) Upon retirement or other termination of employment, pre-tax contributions will cease with the Participant's last paycheck. The Participant may still file claims for services received, up to the balance available in the Participant's account at termination for claims incurred during the Plan Year and the Grace Period.

(c) Plan benefits for the Plan Year and the Grace Period may at no time exceed the amount then available to the Participant. Amounts available as Plan benefits are described in Articles V and VI. The Participant's account shall be maintained on a separate Plan Year basis, including the Grace Period.

**ARTICLE IV
ELIGIBLE DEPENDENT CARE EXPENSE**

4.01 Eligible Dependent Care Expense

(a) The term "Dependent Care Expense" shall mean an expense incurred by the Participant for dependent care as provided under IRC Section 129. Only expenses incurred while the Employee is a Participant for such Plan Year are recognized.

(b) To be eligible, the care must be provided while the Participant works and, if there is a spouse, while the spouse's work hours coincide with the Participant's, or while school hours coincide with the Participant's if the spouse is a full-time student for at least five months during the year. If the spouse is disabled, dependent care expenses may still be eligible even if the spouse does not work.

(c) An eligible dependent is:

(1) A qualifying child (as defined under IRC Section 152 (a)(1) of the Participant under age 13 for whom the Participant may claim as a deduction for personal exemption under IRC Section 151(c).

(2) A disabled spouse who is mentally or physically incapable of self-care and who has the same principal place of abode as the Participant for more than one-half of the Plan Year.

(3) Any disabled person A Dependent who is mentally or physically incapable of self-care and who has the same principal place of abode as the Participant for more than one-half of the Plan Year for whom the Participant provides more than one-half support and who qualifies as a dependent under IRC Section 152 for federal income tax purposes.

(d) Dependents for whom reimbursement is claimed must reside at least eight hours per day in the Participant's residence.

(e) If permitted by federal tax law, regulations or rulings, eligible expenses for covered Dependent Care Expenses include the following type of care for an eligible dependent:

(1) Licensed nursery schools/day care centers which care for seven or more children;

(2) Baby-sitting either in or out of the home while parents are working;

(3) Housekeepers, while parents are working, if they care for eligible ~~dependents~~ Dependents;

(4) Home care specialists to care for eligible disabled ~~dependents~~ Dependents;

(5) Disabled dependent care centers that comply with state/local regulations; and

(6) Educational expenses including nursery school/day care centers that provide pre-school care services.

(f) The following expenses are not covered under the Plan:

(1) Baby-sitting while parents are not working;

(2) Dependents cared for by: (1) Participant's spouse, (2) Participant's children under age 19, and (3) another of the Participant's dependents for whom a deduction under IRC Section 151(c) is allowable to the Participant;

(3) Expenses for care received when the Participant's and spouse's work, or school, hours do not coincide;

(4) Services paid for by another organization or free services;

(5) Food, if not incidental to providing the care;

(6) Transportation;

(7) Care provided in full-time residential institutions such as nursing homes and homes for the disabled;

(8) Services outside the Participant's household at a camp where the dependent stays overnight;

(9) Clothing and entertainment; and

(10) Educational expenses for the first grade and beyond.

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**ARTICLE V
PLAN BENEFIT**

5.01 Plan Benefit

(a) The "Plan Benefit" is the lesser of (a) 100% of Dependent Care Expenses incurred during the Plan Year and the Grace Period or (b) the maximum benefit elected by the Participant for the Plan Year.

(b) The Participant may elect a maximum benefit of up to \$5,000 for a Plan Year (\$2,500 in the case of a married Participant that files a separate income tax return).

**ARTICLE VI
REQUEST FOR BENEFITS**

6.01 Request for Benefits

(a) A Participant may submit a request for benefits for expenses incurred during the Plan Year and Grace Period at any time before the end of the fourth month after the Plan Year, subject to the following conditions:

(1) The minimum submission shall be \$25.00.

The minimum is waived for expenses incurred during a Plan Year and the Grace Period which are submitted within four months after the end of such Plan Year.

(2) The benefit payable may not exceed the Participant's account balance as of the time the benefit is determined.

(3) The request must be made using a form and procedure prescribed by the Administrator and may be submitted not more often than once per week.

(b) In the event that the Participant dies or is incapacitated, the Administrator may pay the benefit to the Participant's estate or to such other person responsible for the payment of the expense as the Administrator may deem appropriate.

(c) Amounts remaining in a Participant's account longer than four months after the end of such Plan Year will be forfeited by the Participant. Such forfeited amounts will be applied to reduce or reimburse the Company for reasonable expenses of administering this Plan.

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**ARTICLE VII
NON-ASSIGNABILITY**

7.01 Non-Assignability

It is a condition of the Plan, and all rights of each Participant shall be subject thereto, that no right or interest of any Participant in the Plan shall be assignable or transferable, in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge, bankruptcy, or in any other manner, and no right or interest of any Participant in the Plan shall be liable for, or subject to, any obligation or liability of such Participant.

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**ARTICLE VIII
AMENDMENT, MODIFICATION, SUSPENSION,
OR TERMINATION**

8.01 Amendment, Modification, Suspension, or Termination

The ~~Corporation~~Company reserves the right to amend, modify, suspend, or terminate the Plan at any time by action of its Board of ~~Directors~~Managers or other individual or committee expressly authorized by the Board to take such action. The benefits to which an employee is entitled are determined solely by the provisions of the Plan. Absent an express delegation of authority from the Board of ~~Directors~~Managers, no one has the authority to commit the ~~Corporation~~Company to any benefit or benefit provisions not provided for under the Plan, or to change the eligibility criteria or any other provisions of the Plan.

**ARTICLE IX
ADMINISTRATION**

9.01 Administrator

(a) The ~~Administrator~~Company will have discretionary authority to interpret, apply, and construe the Plan provisions in accordance with the terms of the Plan. The ~~Administrator's~~Company's discretionary authority includes but is not limited to:

- (1) establishing rules, regulations, and procedures to discharge its duties;
- (2) interpreting the Plan, including supplying any omission in accordance with the intent of the Plan;
- (3) deciding all questions concerning eligibility of any Employee to become a Participant;
- (4) approval of any change of election; and
- (5) performing any other act or acts necessary to the performance of its duties.

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(b) ~~General Motors~~ The Company or its delegate will provide notice, in writing, to a Participant or beneficiary if any claim under the Plan has been denied, setting forth the specific reason for the denial. The Participant or beneficiary will be given 60 days from the date of the notice denying such claim to request a full and fair review by ~~General Motors or its delegate~~ the Company. Such request for review should include any written comments that support the claim and should be mailed to: GM Benefits & Services Center, P.O. Box 770003, Cincinnati, OH 45277-1060. The decision of ~~General Motors or its delegate~~ the Company is final and binding.

(c) Unless otherwise provided by law, no Employee or Participant may bring an action against the Plan or the ~~Corporation~~ Company until they have exhausted the administrative remedies provided by the Plan or is denied the right to appeal the decision of the Administrator.

**ARTICLE X
NON-DISCRIMINATION**

10.01 Non-Discrimination

The average benefit for non-Highly Compensated Participants must be at least 55% of the average benefit for Highly Compensated Participants, in accordance with IRC Section 129. Contributions by Highly Compensated Participants into this Plan may be restricted from time to time, in order to achieve compliance with IRC Section 129.

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APPENDIX A

Manual Transmissions of Muncie, LLC (formerly
New Venture Gear, Muncie, Indiana)

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Manual Transmissions of Muncie, LLC.

GENERAL MOTORS CORPORATION LLC

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September 26, 2007 - (A) -

International Union, United Automobile
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, MI 48214

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9-17-2014

Attn: ~~Mr. Cal Rapson~~ Joe Ashton
Vice President and Director
General Motors Department

Dear Mr. ~~Rapson~~ Ashton:

As discussed during these negotiations, this will confirm our understanding that for purposes of Article II, Section 2.05 of the Plan, the definition of "Employee" will include all hourly persons employed by Manual Transmissions of Muncie, LLC formerly New Venture Gear, Muncie, Indiana.

Very truly yours,

GENERAL MOTORS
CORPORATION LLC

~~Diana D. Tremblay~~ Catherine L. Clegg
GMNA Vice President
Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED
AUTOMOBILE,
AEROSPACE AND AGRICULTURAL IMPLEMENT
WORKERS OF AMERICA, UAW

By: ~~Cal Rapson~~ Joe Ashton

Misc. (Benefits Training and Education)

GENERAL MOTORS CORPORATION LLC

September 26, 2007 (A) -

International Union, United Automobile
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, MI 48214

Attn: ~~Mr. Cal Rapson~~ Joe Ashton
Vice President and Director
General Motors Department

Dear Mr. ~~Rapson~~ Ashton:

During these negotiations, the parties renewed their commitment to provide ongoing training programs for Company and Union Benefit Representatives so as to improve the quality of service provided to hourly employees. The parties also recognized the importance of communications programs aimed at educating employees about their benefits.

It was agreed that such training and education programs will be developed jointly, and the cost of developing and implementing such programs properly will be paid from the National Joint Skill Development and Training Fund as approved by the Executive Board for Joint Activities. These include, but are not limited to, the following:

- Joint GM-UAW Benefits Training Conference may be scheduled upon approval by the parties.
- Continuing education program for Union Benefit Representatives will be provided by the parties. Training sessions will be scheduled for newly appointed Union Benefit Representatives and Alternates as agreed to by the parties. The sessions will concentrate on areas such as eligibility to receive benefits, description and interpretation of benefit plan provisions, and calculation of benefits.
- Conduct periodic on-site plant surveys and audits to evaluate training and education needs to improve employee service.
- Ad hoc training meetings on legal developments or other special needs.

Included also are any travel, lodging, and living expenses incurred by Company and Union representatives in relation to the above. In addition, the Fund will pay for lost time (eight hours per day base rate plus COLA) of Union Benefit Representatives attending such programs away from their locations. The Company will pay for the time (eight hours per day base rate plus COLA) of alternate Union Benefit Representatives who replace those attending such programs.

Very truly yours,

**GENERAL MOTORS
CORPORATION LLC**

~~Diana D. Tremblay~~ Catherine L. Clegg
GMNA Vice President
Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED
AUTOMOBILE,
AEROSPACE AND AGRICULTURAL IMPLEMENT
WORKERS OF AMERICA, UAW

By: ~~Cal Rapson~~ Joe Ashton

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Misc. (Improving Benefits Service Through Technology)

GENERAL MOTORS CORPORATION LLC

~~September 26, 2007~~ (A) -

International Union, United Automobile
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, MI 48214

Attn: ~~Mr. Cal Rapson~~ Joe Ashton
Vice President and Director
General Motors Department

Dear Mr. ~~Rapson~~ Ashton:

During these negotiations, the parties recognized the need to move ahead with the development of technological applications to improve the quality of service provided to hourly employees.

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1. The parties recognized the need to provide the necessary tools to Local Union Benefit Representatives so that they may improve the service they are providing to hourly employees. Local Union Benefit Representatives require basic information that can be accessed quickly in order to confidently and accurately answer many of the questions they receive. Therefore, the parties have agreed to implement an e-mail pilot program to provide Local Union Benefit Representatives the ability to contact the GM Benefits & Services Center (GMBSC) regarding routine non-emergency benefit questions. The e-mail functionality will be implemented no later than the ~~first~~ fourth quarter of ~~2008~~ 2011. The parties will jointly review the effectiveness of the pilot program after 3 months from the pilot implementation date to determine the feasibility of implementation to all Local Union Benefit Representatives.

2. The parties further agree to provide Local Union Benefit Representatives with GM On-Line computers with access to the appropriate systems required to perform their duties. The parties agree to provide voice mail and/or an answering machine at plant locations.

3. Information of importance to Local Union Benefit Representatives, including but not limited to the Benefits Supplemental Agreements, prescription drug therapy programs, training materials, and information updates will be jointly developed and made available on the Joint Activities System (JAS) at the Center for Human Resources.

4. The parties further agreed to work toward enhancing the information available through Fidelity's Plan Sponsor WebStation® (PSW).

In conclusion, during the term of the new Agreement, the parties pledge to carefully consider every opportunity to improve the quality and efficiency in benefits delivery.

Very truly yours,

GENERAL MOTORS
CORPORATION LLC

Diane D. Tremblay Catherine L. Clegg
GMBSC Vice President
Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE,
AEROSPACE AND AGRICULTURAL IMPLEMENT
WORKERS OF AMERICA, UAW

By: ~~Cal Rapson~~ Joe Ashton

**ENTRY-LEVEL
BENEFITS
ATTACHMENT B**

Attachment B

Benefit Plans Agreement

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This Attachment B supersedes the Entry Level Attachment B as set forth in the 2007 Collective Bargaining Agreement. In general, the terms of the 2011 Supplemental Agreements covering the Benefit Plans between the UAW and GM are the same for Entry Level employees as they are for Traditional employees except as noted below. Benefits described herein reflect the general structure agreed upon by the parties. Each Benefit Supplemental Agreement will be comprehensively amended to incorporate these differences.

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SECTION I: HEALTH CARE PROGRAM

Health Care coverages for Entry Level employees will be identical to the coverages provided to Traditional employees in the General Motors Health Care Program for Hourly Employees (the "Program") except for the following:

1. Entry Level employees become eligible for health care coverages reflected in Appendices A and B (Medical Plan) as provided in Article III, Section 2(a)(1) of the Program.
2. Entry Level employees become eligible for coverage reflected in Appendix C (Dental Plan) and for annual eye exams reflected in Appendix D (Vision Plan), on the first day of the month next following the month in which the Entry Level employee is actively at work (or on disability leave) after acquiring three (3) years of seniority. Entry Level employees may obtain eyeglass frames and lenses at discount through Vision network providers.
3. Entry Level employees will become eligible for full coverage as reflected in Appendix D (the Vision Plan) on the first day of the month next following the month in which the Entry Level employee is actively at work (or on disability leave) after acquiring five (5) years of seniority.
4. Entry Level employees will have their Medical Plan enrollment limited to the TCN option, modified to include the cost-sharing requirements shown in the table below:

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<u>Annual Deductible</u>	
<u>In-Network</u>	
Single	\$300
Family	\$600
<u>Out-of-Network</u>	
Single	\$1,200
Family	\$2,100
<u>Co-Insurance</u>	
In-Network	10%
Out-Of-Network	35%
<u>Out-Of-Pocket Maximum</u>	
<u>In-Network</u>	
Single	\$1,000
Family	\$2,000
<u>Out-of-Network</u>	
Single	No Limit
Family	No Limit
<u>Prescription Drugs (Retail and Mail Order)</u>	
Generic	\$7.50/script
Brand	\$15.00/script

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5. Article II. 4(c)(7) and Article II. 4(c)(8) regarding the Urgent Care Center co-payment and the Emergency Room co-payment will not apply.

6. The opportunity for survivors to continue coverage, or for Entry Level employees to continue coverage post-employment or for periods not in active service, will be limited to self-pay continuation that may be available under federal law.

**SECTION II: FLEXIBLE SPENDING ACCOUNT
HEALTH REIMBURSEMENT PLAN**

- During the life of this Memorandum, the Company will provide annual credits to Health Care Spending Accounts for Entry Level employees in the manner set forth in the Flexible Spending Account Health Reimbursement Plan, Exhibit L.

SECTION III: PENSIONS

Except as specifically modified herein, all benefits shall be governed by the provisions of the Personal Retirement Plan.

A. PERSONAL RETIREMENT PLAN (PRP):

- The Supplemental Agreement covering The GM Personal Retirement Plan for Hourly-Rate Employees in the United States (PRP), Exhibit

K to the 2011 UAW-GM National Agreement provides Pension benefits for Entry Level employees hired prior to the effective date of the agreement.

- Entry Level employees subsequently transferred to a traditional job will remain in the Personal Retirement Plan.

B. FREEZING AND TERMINATION OF THE PERSONAL RETIREMENT PLAN (PRP) AND TRANSFER OF PRP ACCOUNT BALANCES-

- Effective January 2, 2012, the PRP will be frozen such that on and after that date there shall be no additional accruals of Pay Credits. Participants shall continue to earn Interest Credits on their accounts thereafter until the PRP is terminated.
- The PRP will be terminated effective June 30, 2012, or as soon thereafter as is reasonably practicable. Upon the termination of the PRP, each participant will be given the option to either receive a single lump sum distribution or an annuity, or to roll over their account balance to the GM Personal Savings Plan.

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SECTION IV: PERSONAL SAVINGS PLAN (PSP) Except as specifically modified herein, all benefits shall be governed by the provisions of the Personal Savings Plan (PSP).

A. GM RETIREMENT CONTRIBUTIONS

- For Entry Level employees hired prior to the contract effective date, the Company will contribute an amount equal to 6.4% of the employee's eligible weekly earnings (straight time pay up to 40 hours per week) to the Personal Savings Plan on and after the effective date of the agreement.
- For Entry Level employees and all skilled trades new hires hired on or after the effective date of the agreement, the Company will contribute an amount equal to 4% of the employee's eligible weekly earnings (straight time pay up to 40 hours per week) to the Personal Savings Plan.
- Three years vesting service for retirement contributions and related earnings.

- Contributions will not be available for participant loans and withdrawals until separation from GM.

B. PERSONAL RETIREMENT PLAN ROLLOVER OPTIONS TO THE PSP

- The PSP will accept the rollover of the accrued benefit balances, if elected, under the General Motors Personal Retirement Plan for Hourly-Rate Employees in the United States as reflected in Section III, B.
- Account balances rolled over will have the same distribution options as were available under the Personal Retirement Plan.

C. \$1.00 PER COMPENSATED HOUR CONTRIBUTION

Entry Level employees will receive a Company contribution equal to \$1.00 per compensated hour (straight time hours up to 40 hours per week).

SECTION V: LIFE AND DISABILITY BENEFITS PROGRAM

A. LIFE INSURANCE BENEFITS

Eligibility

- Entry Level employees shall be eligible for Basic Life Insurance and Extra Accident Insurance on the first day of employment with the Company.
- Basic Life Insurance
 - For active Entry Level employees, the Company shall provide Basic Life Insurance coverage in the amount of \$45,000.
- Extra Accident Insurance
 - The Company will provide Extra Accident in the amount of \$22,500.
- Continuation of Company Provided Life Insurance Post Employment for Entry Level employees
 - An insured Entry Level employee with 10 or more years of seniority and at least age 55 at the time of separation from employment with the Company, will be eligible for continuation of Basic Life Insurance coverage in the amount of \$15,000 and Extra Accident Insurance coverage in the amount of \$7,500.

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B. WORK RELATED DEATH BENEFIT:

The work related death benefit coverage will be based on the amount of Extra Accident Insurance then in force for Entry Level employees of \$22,500.

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C. SICKNESS AND ACCIDENT (S&A)

BENEFITS:

- Eligibility:
 - Sickness and Accident Benefits and Extended Disability Benefits coverage for Entry Level employees under the Life and Disability Benefits Program will apply on the day after the employee acquires one year of seniority.
- Duration:
 - 1 year seniority but less than 3 years seniority – 26 weeks.
 - 3 or more years seniority – 52 weeks.

D. EXTENDED DISABILITY BENEFITS (EDB):

- Duration:
 - 1 year seniority but less than 3 years seniority – 13 weeks.
 - 3 years seniority but less than 5 years – 26 weeks
 - 5 years seniority but less than 10 years – time for time
 - 10 or more years seniority – maximum 10 years or age 65 whichever comes first
 - At the end of the month in which the maximum EDB amount is payable, the employee's coverage for health care will cease. Life insurance post employment rules will apply.

SECTION VI: SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN (SUB)

- Based on 2011 Plan provisions.

SECTION VII: PROFIT SHARING PLAN

- Based on 2011 Plan provisions.

SECTION VIII: DEPENDENT CARE REIMBURSEMENT PLAN

- Based on 2011 Plan provisions.

SECTION IX: LEGAL SERVICES PLAN

- This plan is eliminated for all current and future Entry Level employees as of December 31, 2013. Any cases received by December 31, 2013, will be processed. Upon completion of the cases received by December 31, 2013, the Plan will be terminated.

The 2007 Supplemental Agreements covering the Benefit Plans between the UAW and GM are applicable with the following exceptions:

SECTION I: Health Care Program

~~For purposes of the Health Care Program, "Entry Level Employees" as defined in this Memorandum will not be eligible for post-retirement health care coverage from the Corporation, or for Corporation provided coverage for their survivors. They will be eligible for contributions to a fund discussed in subsection 7., below.~~

~~Additionally, "Entry Level Employees" will be subject to the adjustments to the General Motors Health Care Program for Hourly Employees as discussed in subsections 1. through 6., below.~~

~~1. They will become eligible for health care coverages under Appendices A and B (Medical Plan) as provided in Article III, Section 2(a)(1) of the Program.~~

~~2. They will become eligible for coverage under Appendix C (Dental Plan) and for annual eye exams under Appendix D (Vision Plan), on the first day of the month next following the month in which the employee is actively at work (or on disability leave) after acquiring three (3) years of seniority. Eyeglass frames and lenses may be obtained at discount through Vision network providers.~~

~~3. They will become eligible for full coverage under Appendix D (the Vision Plan) on the first day of the month next following the month in which the employee is actively at work (or on disability leave) after acquiring five (5) years of seniority.~~

~~4. They will not be able to enroll Sponsored Dependents.~~

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5. They will have their Medical Plan enrollment limited to the TCN option, modified to include the cost-sharing requirements shown in the table below:

Annual Deductible	
In Network	
Single	\$300
Family	\$600
Out of Network	
Single	\$1,200
Family	\$2,100
Co-insurance	
In Network	10%
Out Of Network	35%
Out-Of-Pocket Maximum	
In Network	
Single	\$1,000
Family	\$2,000
Out of Network	
Single	No Limit
Family	No Limit
Prescription Drugs (Retail or Mail Order)	
Generic	\$7.50/script
Brand	\$15.00/script

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6. During the life of this Memorandum, the Corporation will provide annual credits to Health Care Spending Accounts for them (See Attachment B-1).

7. Upon retirement or death, Program coverage will cease at the end of the month last in active service. In lieu of Corporation contributions for health care coverage in retirement (or for surviving spouse health care coverage); and continuing during the working career of all new hires, the Corporation will contribute an amount equal to \$1.00 for every compensated hour into the employee's 401k plan. The parties have agreed to continue to study more efficient methods for delivering this benefit.

ATTACHMENT B-1

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Flexible Spending Account

Entry Level Employees will be eligible for a credit to a Flexible Spending Account in the amount of \$300.00 for an employee with individual health care coverage, or \$600.00 for an individual with family coverage, at the time they first become eligible for health care coverages. In subsequent years, they will be eligible for Corporation credits to such Flexible Spending Accounts in any year (or portion thereof) in which they are eligible for health care coverages.

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Entry Level Employees who are not eligible for health care coverages at the beginning of any year, will not be eligible for Corporation credits to the Flexible Spending Account. However, if coverage commences or is reinstated during the year, the individual immediately will become eligible for the Account.

Subject to changes in federal tax law, almost any health care expense that is eligible for a deduction for federal income tax purposes may be eligible for reimbursement from the Flexible Spending Account. However, a new hire may not deduct an eligible expense on his/her federal income tax return and receive reimbursement for that same expense. In addition, expenses eligible for reimbursement from a Flexible Spending Account include deductibles and co-payments, but not contributions paid for health care coverage continued through General Motors or premiums paid for non-GM coverage.

The entire amount of the Flexible Spending Account is available to be paid for eligible expenses at any time, as long as the expense is incurred while covered by the Account. If an Entry Level Employee's health care coverages are terminated during the year, the individual will still be able to file claims for services rendered during that year.

Claims may be filed for services received in any year for which a Flexible Spending Account is established. Claims for services incurred in a calendar year may be submitted for reimbursement through March 31 of the following year. Entry Level Employees have until March 31 of the following year to submit expenses for services rendered during the prior plan year. Claims that are submitted after that time for a prior year cannot be reimbursed.

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If an individual submits a reimbursement claim form and is reimbursed for expenses that are not covered, or for more than should be allowed, federal law requires that such reimbursement is taxable income to claimant. The claimant will be responsible for paying any tax required on such amounts.

Flexible Spending Account credits may be used only for eligible expenses. However unused amounts at the end of each calendar year will be forfeited (the "Use it or lose it" rule).

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SECTION II: Pensions

The GM Hourly Rate Employee Pension Plan will be amended so that the Pension benefits for Entry Level Wage Employees are as outlined below:

PERSONAL RETIREMENT PLAN:

Entry Level Wage Employees subsequently transferred to a traditional job will remain in the Personal Retirement Plan.

Eligible to participate upon attainment of seniority.

GM will provide annual contributions equal to 6.4% of the employee's hourly rate, multiplied by the number of straight time hours worked, to each employee's Personal Retirement Plan account.

Accounts will accrue with interest credited annually at the 30 year U.S. Treasury Bond rate until September 30, 2008; thereafter at the rate specified under Section 417(e) of the Internal Revenue Code (Pension Protection Act).

Plan assets will be retained in the Hourly Rate Employees' Pension Plan trust subject to five year cliff vesting and portability provisions.

There will be no provisions for supplements, temporary benefits or 30 and out retirement.

Annuities with lump sum and roll over option(s) will be available upon separation, if account balance is vested.

Automatic Joint and Survivor benefit annuity provided using the Contingent Annuitant 75% rate.

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SECTION III: Personal Savings Plan (PSP)

Eligibility based on current Plan provisions.

SECTION IV: Life And Disability Benefits Program

Except as specifically modified herein, all benefits shall be governed by the provisions of the Program.

A. — BASIC LIFE INSURANCE:

Coverage will be based on wages in accordance with the Schedule of Benefit found in the UAW-GM Life and Disability Benefits Program.

B. — WORK RELATED DEATH BENEFIT:

Coverage will be based on wages in accordance with the Schedule of Benefit found in the UAW-GM Life and Disability Benefits Program.

C. — SICKNESS AND ACCIDENT BENEFITS:

Eligibility:

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~~Sickness and Accident Benefits and Extended Disability Benefits coverage under the Life and Disability Benefits Program will apply on the date following the date an employee acquires one year of seniority.~~

~~Duration:~~

~~1 year seniority but less than 3 years seniority — 26 weeks.
3 or more years seniority — 52 weeks.~~

~~**D. — EXTENDED DISABILITY BENEFITS:**~~

~~Eligibility and Duration:~~

~~1 year seniority but less than 3 years seniority — 13 weeks.
3 years seniority but less than 5 years seniority — 26 weeks.
5 or more years seniority — the same duration as provided in the UAW GM Life and Disability Benefits Program.~~

~~**SECTION V: Supplemental Unemployment Benefit Plan (SUB)**~~

~~Except as specifically modified herein, all benefits shall be governed by the provisions of the Plan.~~

~~**A. — ELIGIBILITY AND DURATION:**~~

~~1 year seniority but less than 3 years seniority — 26 weeks.
3 or more years seniority — 52 weeks. At the point 52 weeks is exhausted, the company will provide up to an additional 104 weeks.~~

~~Work related expenses are \$15.00.~~

~~**SECTION VI: Profit Sharing Plan**~~

~~Eligibility based on current Plan provisions.~~

~~**SECTION VII: Dependent Care Reimbursement Plan**~~

~~Eligibility based on current Plan provisions.~~

**PERSONAL
RETIREMENT
PLAN
(Exhibit K)**

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EXHIBIT K
SUPPLEMENTAL
AGREEMENT

General Motors Personal Retirement Plan for
Hourly-Rate Employees in the United States

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SUPPLEMENTAL AGREEMENT
PERSONAL RETIREMENT PLAN

General Motors LLC, hereinafter referred to as the Company, and the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, hereinafter referred to as the Union, on behalf of the Employees covered by the collective bargaining agreement of which this Supplemental Agreement becomes a part (the "UAW-GM Agreement"), agree as follows:

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Section 1. Establishment of Plan

This defined benefit cash balance pension plan, entitled the General Motors Personal Retirement Plan for Hourly-Rate Employees in the United States (the "Plan"), was established pursuant to a September 26, 2007 agreement between Motors Liquidation Company ("MLC")(fka General Motors Corporation) and the Union and approved by the MLC Board of Directors on October 2, 2007. The Company assumed sponsorship of the Plan in conjunction with its purchase of substantially all of the assets of MLC pursuant to a Master Sale & Purchase Agreement as approved by the Bankruptcy Court for the Southern District of New York. A copy of the Plan is attached hereto as Exhibit K-1 and made a part of this agreement to the extent applicable to the Eligible Employees represented by the Union and covered by this agreement as if fully set out herein, modified and supplemented, however, by the provisions hereinafter. In the event of any conflict between the provisions of the Plan and the provisions of this agreement, the

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provisions of this agreement will supersede the provisions of the Plan to the extent necessary to eliminate such conflict.

The Plan, as set forth in Exhibit K-1, and the Plan as it may be modified and supplemented by superseding provisions of this agreement, as above provided, are contingent upon the determination by the Internal Revenue Service that the Plan and related trust are qualified and tax exempt under Sections 401 and 501(a) or other applicable provisions of the Internal Revenue Code. Any modification or amendment of either the Plan, or the Plan as modified and supplemented by this agreement, may be made retroactively by the Company with the consent of the Union, if necessary or appropriate, to qualify or maintain the Plan as a plan and trust meeting the requirements of Sections 401 and 501(a) of the Internal Revenue Code, as now in effect or hereafter amended, or any other applicable provisions of the federal tax laws, as now in effect or hereafter amended or adopted, and the regulations issued thereunder, provided that pension benefits under the Plan are not diminished.

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In the event the matters covered by this agreement shall be the subject of further negotiation between the Company and the Union, any modifications to the Plan resulting from such negotiations shall require approval of the Company Board of Managers or its designee for such purposes and shall be contingent upon the determination by the Internal Revenue Service that with inclusion of any such modifications the Plan and related trust continue to be qualified and tax exempt under Sections 401 and 501(a) or other applicable provisions of the Internal Revenue Code.

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Section 2. Administration

(a) Board of Administration

(1) A Board of Administration has been established under Exhibit A, Supplemental Agreement (Pension Plan) to the UAW-GM Agreement. That Board of Administration shall have expanded responsibilities associated with this Plan.

(i) The Board of Administration shall have the responsibility for disposition of pension cases referred to it under Appendix D, K (appeal procedure) of Exhibit A-1, which is incorporated herein by reference.

(ii) Additionally, any appeal cases not satisfactorily resolved by the Board of Administration may be referred to the Impartial Chairperson, as referenced in Section 3(b) of Exhibit A of the National Agreement, which is incorporated herein by reference.

(2) The Company shall cause to be furnished to the Board of Administration annually:

(i) A statement as of each anniversary date of the Plan showing in summary form the value of the assets which comprise such fund by general categories of investment, such value being determined on a basis at least equal to the total

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cost thereof for each such category.

(ii) Such information related to participants in the Plan, as to age, sex and service of hourly-rate Eligible Employees of the Company as a whole in the United States and as to the number of pensioners and amount of pensions by age groups, as the Board of Administration may reasonably require, but in no event shall the Company be required to furnish the Board of Administration with any data not furnished by the Company to the Actuary.

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(iii) A report, prepared by the Actuary, in respect of each year's actuarial valuation of the Plan.

(iv) The Company will provide the Union with an annual report related to the General Motors Personal Retirement Plan regarding ASC 715, which will include:

(a) the market value of plan assets as of December 31st of the previous calendar year.

(b) the Accumulated Benefit Obligation (ABO) broken down by active and separated Eligible Employees as of December 31st of the previous calendar year.

(c) a summary of the actuarial assumptions used to derive the ABO, and

(d) the ASC 715 pension expense for the previous calendar year broken down by its components.

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(v) Where applicable, the reports under subparagraphs (iii) and (iv) shall reflect the provisions of the Pension Protection Act of 2006, effective for Plan Years beginning on and after October 1, 2008.

(vi) A statement setting forth pension payments to separated Eligible Employees during Plan Year.

(vii) A copy of Form 5500 reports and attendant schedules for the Plan will be furnished as soon as practicable after General Motors has filed such report with the Department of Labor.

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(b) Except as provided otherwise in this agreement, the general administration of the provisions of the Plan shall be the responsibility of the Company.

(c) No matter respecting the Plan as modified and supplemented by this agreement or any difference arising thereunder shall be subject to the grievance procedure established in the UAW-GM Agreement.

K. Sect. 2 (d)

(d) Under the terms of the Plan, eligible hours for purposes of calculating Pay Credits will include hours of any Eligible Employee who is placed on a leave of absence, if:

(1) the leave was granted pursuant to Paragraph 109 of the National Agreement for the purpose of permitting the Eligible Employee to engage in the business of or to work for the Local Union, or if

(2) the leave was granted pursuant to Paragraph 109(a) of the National Agreement for the purpose of permitting the Eligible Employee to engage in the business of or to work for the International Union while on such leave.

Provided the Eligible Employee meets the requirements of the leave, that Eligible Employee will be credited with no more than a maximum of 8 hours per day and 40 hours per calendar week, while on such leave. Further, in no event will an Eligible Employee be credited with more than 2,080 eligible hours during any calendar year.

(e) Because Eligible Employees placed on leave of absence granted pursuant to Paragraphs 109 and 109(a) of the National Agreement are ineligible to receive the Company Contribution to their Personal Savings Plan accounts, such Eligible Employee will also receive in this Plan a contribution equal to \$1.00 per hour of such Eligible Employee's straight time hours ("PRP Company Contribution"). The Eligible Employee's PRP Company Contribution will be credited with no more than a maximum of 8 hours per day and 40 hours per calendar week, while on such approved leave. Further, in no event will an Eligible Employee be credited with more than \$2,080 during any calendar year.

Section 3. Effect of Separation from Service on Plan Participation

An Employee who separates from service under the terms of the National Agreement shall cease to be an Eligible Employee under this Plan.

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Section 4. Duration of Agreement

This agreement shall continue in effect until the termination of the collective bargaining agreement of which this is a part unless otherwise amended, modified or terminated under the Collective Bargaining Agreement.

In witness hereof, the parties hereto have caused this agreement to be executed the day and year first above written.

International Union,

United Automobile,

Aerospace and

Agricultural Implement

Workers of America

General Motors

Company

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Exhibit K-1

GENERAL MOTORS
PERSONAL RETIREMENT PLAN FOR
HOURLY-RATE EMPLOYEES
IN THE UNITED STATES

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ARTICLE I
ESTABLISHMENT AND ELIGIBILITY

Section 1. Establishment of Plan

General Motors LLC, hereinafter referred to as the Company, on behalf of itself and certain of its wholly-owned and substantially wholly-owned (80%) domestic subsidiaries, as are specifically identified in Appendix A of this Plan, and in accordance with I.R.C. Section 414(b), (c), and (m), and subject to the approval of its Board of Managers, maintains this cash balance pension plan, entitled "General Motors Personal Retirement Plan for Hourly-Rate Employees in the United States," hereinafter referred to as the "Plan." The Company also maintains a pension fund or an insured fund as provided under Article VII, Section A. The Company shall make such payments or contributions to the pension or insured fund, and to cause such fund(s) to pay Plan benefits and other expenses incident to the operation and management of the Plan, in accordance with the applicable provisions of the Code.

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Section 2. Eligibility

This Plan applies only to Employees with Seniority who were hired or rehired on or after October 1, 2007 and who satisfy the Eligibility Based on Employment Status, described herein. Such Employees shall be eligible to participate and accrue benefits under this Plan upon attainment of Seniority, but not later than 90 days following date of hire or rehire (herein after referred to as Eligible Employees). Such Eligible Employees shall not be eligible to simultaneously participate or accrue benefits under this Plan and the General Motors Hourly-Rate Employees Pension Plan.

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Eligibility Based on Employment Status

Only Eligible Employees having the following employment status on or after October 1, 2007 are eligible to participate in this Plan:

- (a) An Eligible Employee who is hired or rehired by the Company under the UAW-GM Entry Level Wage and Benefit Agreement, or
- (b) An Eligible Employee who was previously a represented employee of the Delphi Corporation at its Needmore Road or Flint East location, who was hired or rehired as a represented GM Eligible Employee at its Westchester or Davision Road location
 - 1) including former Delphi represented employees at the above named locations in skilled trades positions, but
 - 2) excluding the former Delphi represented employees at the above named locations who qualify as Covered Employees under the Memorandum of Understanding - Benefit Guarantee, dated September 30, 1999.

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ARTICLE II
ACCOUNT BALANCE

Section 1. Establishment of Accounts

An account shall be established for each Eligible Employee. The balance of the account shall equal the sum of the Eligible Employee's Pay Credits and Interest Credits, as described in the following Sections 2 and 3.

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Section 2. Pay Credits

(a) An Eligible Employee's account shall be credited with pay credits (herein referred to as "Pay Credits") beginning with such Eligible Employee's first pay period following date of hire, rehire or transfer in which they have straight time hours worked with the Company.

(b) An Eligible Employee's account balance shall be credited with monthly eligible Pay Credits for each full pay period for which they have any straight time hours worked in a month, including hours worked in a pay period ending in the following month, i.e. Pay Credits are attributable to the month in which the pay period begins. For this purpose a pay period shall mean the period starting on a Monday and ending on the following Sunday.

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(c) Pay Credits shall equal 6.4% of the sum of the Eligible Employee's base hourly rate multiplied by the number of eligible hours worked during pay periods attributable to the calendar month.

(d) Eligible hours worked shall be the sum of all straight time hours worked (including straight time hours attributable to apprentice pay, bereavement pay, jury duty, paid military leave, wash up, holiday pay, vacation pay and Independence Week Shutdown pay) during each pay period attributable to a month, including all straight time hours worked during a pay period which included the end of such month. Eligible hours worked may not be counted in more than one month.

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(e) If an Eligible Employee is on an approved Military Leave of Absence ("Military Leave") from the Company, and the Eligible Employee is reemployed during the period during which the Eligible Employee has reemployment rights pursuant to federal law, upon reemployment Pay Credits for the Eligible Employee during the period of Military Leave will be determined as if the Eligible Employee had continually been employed and receiving base wages at the Company equal to the straight time wage as of the last day worked by the Eligible Employee multiplied by 40 hours for each complete pay period during the Military Leave until the end of the

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Military Leave. For avoidance of doubt, upon return from Military Leave any Pay Credits will be calculated based upon deemed straight-time hours for each full week of Military Leave for which the Eligible Employee did not receive Pay Credits.

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(f) Additionally, pursuant to Section 2 (d) of this Article II, eligible hours shall include the hours of any Eligible Employee of this Plan who is placed on a leave of absence, if

(1) the leave was granted for the purpose of permitting the Eligible Employee to engage in the business of or to work for the Local Union, or if

(2) the leave was granted for the purpose of permitting the Eligible Employee to engage in the business of or to work for the International Union while on such leave.

An Eligible Employee under this section on a Local or International Union leave of absence shall be eligible to accrue a benefit under the terms of this Plan, where equivalent Pay Credits shall be based on the number of hours worked on the leave up to a maximum of 8 hours per day and 40 hours per calendar week, provided the Eligible Employee meets the requirements of the leave.

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(g) In no event will an Eligible Employee be credited with more than 2,080 hours of base wages during any calendar year.

Section 3. Interest Credits

(a) An Eligible Employee's account balance shall be credited with interest credits (herein referred to as "Interest Credits") as of the end of each Plan Year.

(b) As of the last day of each Plan Year, each Eligible Employee shall receive Interest Credits for that Plan Year. The Interest Credits for each Plan Year shall be calculated by multiplying the Eligible Employee's account balance as of the first day of that Plan Year by the applicable rate for Interest Credits for that Plan Year.

1. An Eligible Employee's account balance shall continue to receive Interest Credits until the Eligible Employee's Benefit Commencement Date.

2. If an Eligible Employee's Benefit Commencement Date is before the last day of a Plan Year, that Eligible Employee's Interest Credits for that Plan Year shall be determined by multiplying the Interest Credit applicable to the Eligible Employee's account balance as of the first day of that Plan Year by a fraction, the numerator of which is the number of complete months worked in the current Plan Year through the Benefit Commencement Date and the denominator of which is 12.

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(c) Eligible Employee Accounts will accrue Interest Credits annually at the 30 year U.S. Treasury Bond rate until September 30, 2008; thereafter, accounts will accrue Interest Credits annually at the applicable interest rate defined as the first segment of the yield curve under Section 417(e) of the Code for the third full month prior to the first day of the Plan Year during which Interest Credits are being credited.

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(d) Interest Credits accrued from October 1, 2007 until October 1, 2011 under this Section 3 (a), (b) and (c) shall be re-determined and retroactively applied to the accounts of all current and former Eligible Employees as follows:

1. Replacing the term "Plan Year" in each place where such term appears in this Section 3 with the term "calendar month", and
2. Replacing the phrase "first segment of the yield curve" in each place where such phrase appears in this Section 3 with the phrase "third segment of the yield curve".

(e) From and after October 1, 2011, Interest Credit shall be determined and credited according to this Section 3 (a), (b) and (c) as modified by this Section 3 (d).

Section 4. Account Balance After Separation

(a) An Eligible Employee's account balance will not be credited with Pay Credits after the end of the calendar month in which the Eligible Employee separates from service, regardless whether such separation is due to quit, discharge, death, retirement or any other reason, except as provided under Section 2(b) of Article II of this Plan, that may be payable after separation.

(b) If an Eligible Employee's account balance is vested at the time of the Eligible Employee's separation from service, the account balance shall continue to be credited with Interest Credits until the end of the calendar month preceding the Eligible Employee's Benefit Commencement Date (or the Benefit Commencement Date of a beneficiary in the case of a

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pre-retirement survivor benefit under Article V of this Plan). An Eligible Employee's account balance shall be vested if such Eligible Employee has at least three years of Credited Service for Vesting as determined under Article VIII of this Plan, or such Eligible Employee ceases active service after attaining Normal Retirement Age, as such term is defined in Article IX (9) of this Plan.

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(c) If an Eligible Employee's account balance is not vested at the time of the Eligible Employee's separation from service, the Eligible Employee shall be deemed, upon separation, to have received the total amount of the Eligible Employee's account balance, but no payment will be made to the Eligible Employee. If such an Eligible Employee is reemployed by the Company within 5 years from the date of separation as an Eligible Employee, the Eligible Employee's account balance shall be restored to the account balance applicable on the date of separation from the Company and shall be credited with the Interest Credits it would have received under Section 3 of this Article II as if the Eligible Employee had not separated.

(d) Following the commencement of benefits under Article IV or V, or the Benefit Commencement Date of a beneficiary in the case of a pre-retirement survivor benefit under Article V of this Plan, an Eligible Employee's account balance will equal \$0.

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ARTICLE III
AMOUNT OF THE BENEFIT

Section 1. Amount of Benefit

(a) An Eligible Employee's accrued benefit shall be equal to the value of the Eligible Employee's account balance and shall be payable as a monthly benefit payable for life beginning on the Eligible Employee's Benefit Commencement Date that has the same Actuarial Value as the Eligible Employee's vested account balance as of such Benefit Commencement Date if the benefit is payable in the normal form of payment described in Section 1 of Article IV of this Plan, or one of the optional forms of payment described in Section 2 of Article IV of this Plan.

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(b) The amount of any benefit otherwise payable to an Eligible Employee (or a beneficiary) will be reduced by the Actuarial Value of any past and future benefits paid or payable to any alternate payee(s) under a Qualified Domestic Relations Order within the meaning of Section 414(p) of the Code.

The Actuarial Value will be used to determine any amount of benefits paid or to be payable to any such payee(s), if applicable, and the remaining benefit entitlement of the Eligible Employee.

(c) Eligible Employees participating in this Plan who had accrued pension benefits under the terms of the GM Hourly-Rate Employees Pension Plan that were transferred to this Plan effective September 30, 2010 ("Transferred Benefits"), shall be eligible for pension benefits as determined under that plan (Exhibit A-1), the provisions of which are herein incorporated by reference solely with respect to the treatment of Transferred Benefits.

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Section 2. Benefit Commencement Date

(a) An Eligible Employee's Benefit Commencement Date shall be as follows:

(1) If the Eligible Employee separates from service before Normal Retirement Age, the earlier of,

(i) the first day of any month following separation from service and following the month in which the Company receives an application for benefits from such Eligible Employee; provided that such application shall be valid and effective only if it is filed with the Company not more than 90 days and not less than 30 days prior to such Benefit Commencement Date, or

(ii) the first day of the month coincident with or next following the Eligible Employee's attainment of Normal Retirement Age, or

(2) If the Eligible Employee separates from service at Normal Retirement Age, the first day of the month next following Normal Retirement Age, or

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(3) If the Eligible Employee separates from service after Normal Retirement Age, the first day of the month next following the Eligible Employee's separation from service.

(b) Notwithstanding Section 1(a) of this Article III, if an Eligible Employee's accrued benefit (expressed as the vested account balance) is \$5,000 or less when the Eligible Employee separates from service, the Eligible Employee shall receive an immediate distribution of the Eligible Employee's vested account balance. In accordance with Section 401(a)(31)(B) of the Code, in the event the former Eligible Employee fails to make a distribution election, if the Eligible Employee's account balance exceeds \$1,000, a mandatory distribution of the entire account balance will automatically be rolled over to an Individual Retirement Account (IRA) chosen by the Plan Administrator. In the event the Eligible Employee's account balance is \$1,000 or less, the Eligible Employee shall receive an immediate distribution of the Eligible Employee's vested account balance.

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ARTICLE IV
FORMS OF PAYMENT

Section 1. Normal Forms of Payment

(a) If the Eligible Employee is not married on the Eligible Employee's Benefit Commencement Date and no Qualified Domestic Relations Order has been received by the Plan with respect to a prior marriage specifying a different form of payment, the normal form of payment shall be an annuity payable monthly for the life of the Eligible Employee continuing through the month in which the Eligible Employee dies.

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(b) If the Eligible Employee is married on the Eligible Employee's Benefit Commencement Date and no Qualified Domestic Relations Order has been received by the Plan with respect to a prior marriage specifying a different form of payment, the normal form of payment shall be a 75% Contingent Annuitant Option, utilizing the factors represented in the Contingent Annuitant Option Rate Tables under Article X, payable monthly for the life of the Eligible Employee, with 75% of such monthly payment continuing after the Eligible Employee's death for the life of the Eligible Employee's spouse if such spouse survives the Eligible Employee.

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Section 2. Other Forms of Payment

Instead of the normal forms of payment described in Section 1 of this Article IV and where no Qualified Domestic Relations Order has been received by the Plan with respect to a prior marriage specifying a different form of payment, an Eligible Employee may elect to receive one of the following other forms of payment:

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- (a) A single life annuity payable monthly for the life of the Eligible Employee continuing through the month in which the Eligible Employee dies.
- (b) A 50% or 75% Contingent Annuitant Option payable monthly for the life of the Eligible Employee, with 50% or 75% of such monthly payment continuing after the Eligible Employee's death for the life of the Eligible Employee's beneficiary if such beneficiary survives the Eligible Employee.
- (c) A single lump-sum payment. The lump-sum payment may be made as an eligible roll over distribution of all of the Eligible Employee's payment to another qualified retirement plan, individual retirement account or annuity (IRA), annuity contract described in Code Section 403(b), or eligible government deferred compensation plan under Code Section 457(b) which is maintained by a state, political subdivision

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of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan.

Section 3. Amount of Benefits, Notices and Spousal Consent

An Eligible Employee who is married shall receive the normal form of payment under Section 1(b) of this Article IV unless, during the 18090-day period prior to the Benefit Commencement Date, the Eligible Employee elects a different form of payment and the Eligible Employee's spouse consents to such election. The spouse's consent must be in writing, must acknowledge the effect of such consent, and must be witnessed by a notary public, on a form approved by and filed with the Plan. Spousal consent will not be required where it is established to the satisfaction of the Administrator that the spousal consent may not be obtained because there is no spouse, because the spouse cannot be located, or because of such other circumstances as the Secretary of the Treasury may by regulations prescribe. An Eligible Employee may not revoke a written election to waive the 75% Contingent Annuitant Option without the consent of the spouse unless the consent of the spouse expressly permits the Eligible Employee to revoke such election without further consent by the spouse at any time prior to the Benefit Commencement Date.

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The amount of the Eligible Employee's reduced monthly benefit shall be determined so that the Actuarial Value of the reduced amount of the monthly benefit payable to the Eligible Employee and the Actuarial Value of the amount of monthly benefit to be continued to the designated surviving spouse shall be determined by the Contingent Annuitant Option Rate Table found in Article X of the Plan, using the 75% rate.

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Within a period of not greater than 180 days but not less than 30 days prior to the Eligible Employee's Benefit Commencement Date, each Eligible Employee shall be provided a written explanation of: (i) the terms and conditions of the 75% Contingent Annuitant Option coverage; (ii) the Eligible Employee's right to make and the effect of an election to waive the 75% Contingent Annuitant Option coverage; (iii) the rights of the Eligible Employee's spouse; and (iv) the right to make and the effect of revocation of a previous selection to waive the 75 % Contingent Annuitant Option coverage.

Section 4. Compliance with Limits under the Pension Protection Act of 2006

- (a) The Plan shall at all times comply with the limits on benefits and benefit accruals under IRC Section 436, and regulations and other guidance thereunder.

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- (b) In the event all or a portion of a single lump sum payment under Article IV, Section 2 (c) cannot be made on the Eligible Employee's Benefit Commencement Date as a result of a benefit payment restriction under IRC Section 436(d), the Eligible Employee may choose another form of benefit payment that is not restricted.

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ARTICLE V
PRE-RETIREMENT SURVIVOR BENEFITS

Section 1. Eligibility

If an Eligible Employee dies prior to the Eligible Employee's Benefit Commencement Date but after the Eligible Employee's account balance is vested as described in Section 4(b) of Article II of this Plan, a pre-retirement survivor benefit will be paid.

Section 2. Amount of Benefit

- (a) The pre-retirement survivor benefit will be paid to the Eligible Employee's surviving spouse. The surviving spouse will receive a monthly benefit payable beginning as of the surviving spouse's Benefit Commencement Date for the surviving spouse's lifetime that has the same Actuarial Value as the Eligible Employee's vested account balance as of such Benefit Commencement Date. The surviving spouse's Benefit Commencement Date shall be the earlier of:

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(i) the first day of the month following the Eligible Employee's death and following the month in which the Company receives an application from such surviving spouse; provided, however, that such application shall be valid and effective only if it is submitted to the Plan not more than 90 days and not less than 30 days prior to such Benefit Commencement Date, or

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(ii) the first day of the month coincident with or next following the month the Eligible Employee would have attained Normal Retirement Age (but not earlier than the first day of the month following the Eligible Employee's death).

Notwithstanding the preceding, if the Eligible Employee's vested account balance is \$5,000 or less as of the first day of the month following the Eligible Employee's death, the Eligible Employee's surviving spouse shall receive a lump-sum payment equal to the Eligible Employee's vested account balance as of such date.

Furthermore, in the event the Eligible Employee's spouse receives a lump-sum payment under this Section, such spouse may elect to roll over such distribution consistent with the provisions of this Section 2(b) of Article IV of this Plan.

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(b) If the Eligible Employee does not have a surviving spouse at the Eligible Employee's date of death, the pre-retirement survivor benefit will be paid as a lump sum to the Eligible Employee's designated beneficiary or, if there is no surviving designated beneficiary, to the Eligible Employee's estate, within 90 days following the Eligible Employee's date of death. The lump-sum payment shall equal the Eligible Employee's vested account balance as of the first day of the month following the Eligible Employee's date of death.

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ARTICLE VI
REEMPLOYMENT/TRANSFERS TO OTHER
GM LOCATIONS

Section 1. Eligible Employee with Account Balance

If a separated Eligible Employee who has an account balance under this Plan is reemployed by the Company as an Employee and before the Eligible Employee's Benefit Commencement Date and under the terms stated in Section 4 (c) of Article II of this Plan, upon reemployment such Eligible Employee will have an account balance equal to the Eligible Employee's account balance at the time of the prior separation plus Interest Credits until the Eligible Employee's reemployment.

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Section 2. Eligible Employee with Deferred Pension Benefit Under Section 2 of Article VII of the GM Hourly-Rate Employees Pension Plan

If a separated Eligible Employee who has entitlement to a deferred pension benefit under Section 2 of Article VII of the GM Hourly-Rate Employees Pension Plan is reemployed by the Company as an Eligible Employee, upon reemployment such Eligible Employee will continue to be entitled to a deferred pension benefit under the GM Hourly-Rate Employees Pension Plan and such Eligible Employee will be treated as a newly-hired Eligible Employee (except for purposes of eligibility and vesting), and will have an account balance equal to \$0 under this Plan at the time of reemployment.

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Section 3. Eligible Employee Who Has Received a Mandatory Distribution of an Account Balance

If an Eligible Employee who has received a single lump sum payment under Article IV, 2, (c), or a mandatory distribution of their account balance under this Plan, is subsequently reemployed by the Company as an Eligible Employee, such Eligible Employee will be treated as a newly-hired Eligible Employee (except for purposes of eligibility and vesting), and will have an account balance equal to \$0 at the time of reemployment.

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Section 4. Eligible Employee Receiving Monthly Benefits

If a former Employee who is receiving monthly benefits under the GM Hourly-Rate Employees Pension Plan is reemployed by the Company as an Eligible Employee, such Eligible Employee cannot accrue Pay Credits in this Plan while receiving payment of pension benefits under the GM Hourly-Rate Employees Pension Plan. Upon reemployment, such Eligible Employee will be treated as a newly-hired Eligible Employee (except for purposes of eligibility and vesting), and will have an account balance equal to \$0. Upon such Eligible Employee's subsequent separation from service, the amount, time and form of distribution of the Eligible Employee's account balance will be governed by the provisions of this Plan.

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ARTICLE VII
GENERAL PROVISIONS

Section A. Financing

Subsection 1. Trust Fund

The Company or the Named Fiduciary for purposes of investment of Plan assets shall execute a trust agreement with a trustee or trustees selected by the Company to manage and operate the pension fund and to receive, hold and disburse such contributions, interest and other income as may be necessary to pay such of the pensions under this Plan as are not provided for by an insured fund. The Company or the Named Fiduciary for purposes of investment of Plan assets may establish an insured fund with such insurance company or companies as it may select for the payment of such of the pension under this Plan as are not provided for in a trustee fund.

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The Company or the Named Fiduciary for purposes of investment of Plan assets will determine the form and terms of any such trust agreement which may authorize the inclusion of obligations and stock (common and preferred) of the Company and its wholly-owned subsidiaries among the investments of the pension fund provided for by such trust agreement; may utilize any investment manager as defined under the Employee Retirement Income Security Act of 1974 or regulations thereunder; may modify any such trust agreement from time to time to accomplish the purposes of this Plan; may remove any trustee, and select any successor trustee; and select and change insurance companies.

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Subsection 2. Contributions

(a) The Company, subject to Article VII, Section E (1) of the Plan, shall make such contributions to the trustee or pay such premiums under any insured contract for the purposes of providing pensions under the Plan as shall be required under accepted actuarial principles and Title I of the Employee Retirement Income Security Act of 1974 to maintain the Plan and pension or insured fund in a sound condition and shall pay for expenses incident to the operation and management of the Plan.

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(b) The Company may charge to the fund expenses necessary for the establishment, operation and administration of the Plan and investment of the funds, including the direct cost of benefit administration performed by, or on behalf of, the Company for the Plan, and Pension Benefit Guaranty Corporation premiums for participants.

(c) No Eligible Employee shall be required to make any contributions to the Plan.

Subsection 3. Irrevocability

(a) The Company shall have no right, title or interest in the contributions made by it to the trustee and no part of

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_____ the pension or insured fund shall revert to the Company, except that after satisfaction of all liabilities of the Plan as set forth in Section E of this Article VII, such contributions may revert to the Company.

_____ (b) The pension benefits of the Plan shall be only such as can be provided by the assets of the pension fund or by any insured fund and there shall be no liability or obligation on the part of the Company to make any further contributions to the trustee or insurance company in event of termination of the Plan. No liability for the payment of pension benefits under the Plan shall be imposed upon the Company, the Officers, Managers or Stockholders of the Company, except as otherwise may be required by the Employee Retirement Income Security Act of 1974.

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Section B Administration

Subsection 1.

_____ The Company shall be responsible for the general administration of the Plan and for carrying out the provisions thereof.

Subsection 2.

_____ (a) The Company shall have all such powers as may be necessary to carry out the provisions of the Plan except as the powers and duties of the Company may be modified by any collective bargaining agreement.

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(b) Subject to the limitations of (a) above, the Company may from time to time establish rules for the administration of the Plan and the transaction of the Plan's business.

(c) In making any such determination or rule, the Company shall pursue uniform policies and shall not discriminate in favor of, or against any Eligible Employee or group of Eligible Employees.

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Section C. Pension Benefits

Subsection 1. Pension

(a) In the event a court of competent jurisdiction determines that an Eligible Employee, surviving spouse or lawfully designated alternate payee to whom a benefit is payable under this Plan lacks the capacity to handle their own affairs due to illness, accident or other infirmity any monthly pension or survivor benefit payable under this Plan may be paid to any person or party (including a private or public institution) to whom or to which a court of competent jurisdiction has granted authority to receive such Plan benefits on behalf of such Eligible Employee, surviving spouse or lawfully designated alternate payee. Any such payment shall be attributable to the Eligible Employee's Account Balance and shall be a complete discharge of any liability of the Plan therefore.

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(b) (i) An Eligible Employee attaining age 70-1/2 on or after January 1, 1999 will not commence monthly receipt of accrued benefits under this Plan until such Eligible Employee separates from the Company. At the time of such Eligible Employee's separation under the Plan, the Eligible Employee's accrued benefit at age 70-1/2 under the Plan will be actuarially increased consistent with Section 5 of Article IX, to take into account the period after age 70-1/2 in which such Eligible Employee was not receiving benefits under the Plan. Notwithstanding the foregoing, a 5% owner will commence monthly accrued benefits under this Plan beginning April 1 of the calendar year immediately following the year the Eligible Employee attains age 70-1/2.

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(ii) All benefits required under this subsection shall be determined and made in accordance with the Income Tax Regulations under Section 401(a)(9) of the Internal Revenue Code, including the minimum distribution incidental benefit requirement of Section 1.401(a)(9)-2 of the Income Tax Regulations.

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(c) Notwithstanding any other provision of this Subsection 1, the payment of pension benefits under this Plan to an Eligible Employee or separated Eligible Employee who has accepted employment with a successor company through a sale, divestiture or joint venture transaction, cannot commence receipt of benefits under this Plan until such Eligible Employee has terminated employment with the successor company or in accordance with Subsection (1)(b) immediately above.

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Subsection 2. Retention of Deferred Pension if Separated

The Plan Administrator shall not be obliged to search for, or ascertain the whereabouts of any Eligible Employee, beneficiary of an Eligible Employee or an alternate payee of an Eligible Employee under the terms of a Qualified Domestic Relations Order. The Plan Administrator, by certified or registered mail with return receipt requested addressed to such person's last known address, or through an alternative method, shall notify the person that such person is entitled to a benefit under this Plan. Any benefit not claimed by the person entitled thereto within a reasonable period of time as determined by the Plan Administrator shall be forfeited to the Plan. This provision regarding the forfeiture of benefits shall be included in the notification to the person as set forth above. Should such person later make a claim for such forfeited benefit, such benefit shall be reinstated.

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Subsection 3. Non-Alienation of Benefits

The pension fund shall not in any manner be liable for or subject to the debts or liability of any Eligible Employee, separated Eligible Employee, retired Eligible Employee, pensioner or surviving spouse. No right, benefit or pension at any time under the Plan shall be subject in any manner to alienation, sale, transfer, assignment, pledge or encumbrances of any kind except in accord with provisions of a Qualified Domestic Relations Order within the meaning of I.R.C. Section 414(p). If any person shall attempt to, or shall, alienate, sell, transfer, assign, pledge or otherwise encumber accrued rights, benefits, or pensions under the Plan, or if by reason of bankruptcy or other event happening at any time such benefits would otherwise be received or enjoyed by anyone else, the Company may terminate the interest of such Eligible Employee, pensioner or surviving spouse in any such benefit and instruct the trustee to hold or apply it to or for the benefit of such Eligible Employee, pensioner or surviving spouse, spouse, children or other dependents, or any of them as the Company may instruct; provided, however, that any pensioner, or surviving spouse, entitled to a monthly benefit under the Plan:

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- (a) will have Federal and state income tax withheld pursuant to Federal and state statutes or regulations unless, only with respect to Federal income tax, elected otherwise by submitting to the Company authorization and direction acceptable to the Company.

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(b) may have amounts of not less than \$80.00, but in no event more than 10% of the retired Eligible Employee's monthly pension, withheld to repay any outstanding overpayment owing to any benefit plan of the Company, pursuant to written authorization and direction acceptable to the Company.

Section D. Miscellaneous Provisions

Subsection 1. No Enlargement of Eligible Employment Rights

The Company's rights to discipline or discharge Eligible Employees shall not be affected by reason of any of the provisions of the Plan.

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Subsection 2. Internal Revenue Service Approval

This Plan as amended is contingent upon and subject to the determination by the Internal Revenue Service that the Plan and related trust are qualified and tax exempt under Sections 401 and 501(a) or other applicable provisions of the Internal Revenue Code. Any modification or amendment of the Plan may be made, if necessary or appropriate, to qualify or maintain the Plan as a plan and trust meeting the requirements of Sections 401 and 501(a) of the Internal Revenue Code, as now in effect or hereafter amended, or any other applicable provisions of the federal tax laws, as now in effect or hereafter amended or adopted, and the regulations issued thereunder.

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Subsection 3. Company Board of Managers Approval

Continuation of the Plan is contingent upon obtaining the approval of the Company's Board of Managers not later than June 1, 2012.

Subsection 4. Named Fiduciary

Except as set forth below, the Investment Funds Committee of the Company's Board of Managers shall be the Named Fiduciary with respect to the Plan. The Investment Funds Committee may delegate authority to carry out such of its responsibilities as it deems proper to the extent permitted by the Employee Retirement Income Security Act of 1974. General Motors Investment Management Company (GMIMCO) is the Named Fiduciary of the Plan for purposes of investment of Plan assets. GMIMCO may delegate authority to carry out such of its responsibilities as it deems proper to the extent permitted by the Employee Retirement Income Security Act of 1974.

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Subsection 5. Limitation of Benefits

No benefits paid from this Plan will exceed the limits of Section 415 of the Internal Revenue Code and regulations thereunder. The limits will be applied based on the limitation year beginning on January 1 and ending on the following December 31.

Subsection 6. Rollover Distributions

Notwithstanding any provision of the Plan to the contrary, in the event the Plan pays an Eligible Employee an eligible rollover distribution, the Eligible Employee may elect consistent with the provisions of Code Section 401(a)(31) at the time and in the manner prescribed by the Plan Administrator, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover. In no event shall this Plan accept a direct rollover payment from an Eligible Employee.

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Subsection 7. Provisions to Comply with Section 416 of the Internal Revenue Code

In any Plan Year in which this Plan is a "top-heavy plan", as defined in Section 416 of the Internal Revenue Code, the Plan shall comply with all applicable provisions of Section 416 and the regulations thereunder.

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Section E. Amendment and Termination

Subsection 1. Amendment

The Company reserves the right to amend, modify, suspend or terminate the Plan by action of its Board of Managers. Except as provided in Subsection 3 of Section A of this Article VII, no such action shall operate to recapture for the Company any contributions previously made to the trustee or insurance company under the Plan, nor, except to the extent necessary to meet the requirements of the Internal Revenue Service or any other governmental authority, to affect adversely the pensions of Eligible Employees already retired or the trust fund or insured fund then securing such pensions. Further, no such action can reduce or eliminate an Eligible Employee's accrued benefits as of the date the amendment is adopted.

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Subsection 2. Termination of Plan

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(a) If the Company, in accordance with Subsection 1 of this Section E or the Pension Benefit Guaranty Corporation terminates the Plan, the amount of the assets, which are available to provide benefits, and which are held by the trustee as of the termination date, shall be allocated, after deducting expenses for administration or liquidation, in the following manner and order to the extent of the sufficiency of such assets:

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(1) First, in the case of benefits payable as an annuity:

(i) In the case of the benefit of an Eligible Employee or beneficiary which was in pay status as of the beginning of the 3-year period ending on the termination date of the Plan, to each such benefit, based on the provisions of the Plan (as in effect during the 5-year period ending on such date) under which such benefit would be the least;

(ii) In the case of an Eligible Employee's or beneficiary's benefit (other than a benefit described in (a)(1)(i) of this Subsection 2) which would have been in pay status as of the beginning of such 3-year

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period if the Eligible Employee had retired prior to the beginning of the 3-year period and if benefits had commenced (in the normal form of annuity under the Plan) as of the beginning of such period, to each such benefit based on the provisions of the Plan (as in effect during the 5-year period ending on such date) under which such benefit would be the least.

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For purposes of subsection (a)(1)(i) of this Subsection 2, the lowest benefit in pay status during a 3-year period shall be considered the benefit in pay status for such period.

(2) Second, to all other benefits (if any) of individuals under the Plan which are guaranteed under the plan termination insurance provisions of the Employee Retirement Income Security Act of 1974 determined without regard to Section 4022B(a) of said Act.

(3) Third, to all other nonforfeitable benefits under the Plan.

(4) Fourth, to all other benefits under the Plan.

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(b)(1) The amount allocated under any of the preceding subsections of this Subsection 2 with respect to any benefit shall be properly adjusted for any allocation of assets with respect to that benefit under a prior reference of this Subsection 2 of Section E.

(2) If the assets available for allocation under subsections 2.(a)(1) and 2.(a)(2) are insufficient to satisfy in full the benefits of all individuals which are described in such subsections, the assets shall be allocated pro rata among such individuals on the basis of the present value (as of the termination date) of their respective benefits described in such subsections.

(3) If the assets available for allocation under subsection 2, (a)(3) are not sufficient to satisfy in full the benefits of individuals described therein:

(i) Except as provided in subsection 2, (b)(3)(ii), the assets shall be allocated to the benefits of individuals described in subsection 2, (a)(3) on the basis of the benefits of individuals which would have been described in subsection 2, (a)(3) under the Plan as in effect at the beginning of the 5-year period ending on the date of the Plan's termination.

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(ii) If the assets available for allocation under subsection 2, (b)(3)(i) are sufficient to satisfy in full the benefits described therein (without regard to this subsection 2, (b)(3)(ii)), then for purposes of subsection 2, (b)(3)(i), benefits of individuals described therein shall be determined on the basis of the Plan as amended by the most recent Plan amendment effective during such 5-year period under which the assets available for allocation are sufficient to satisfy in full the benefits of individuals described in subsection 2, (b)(3)(i) and any assets remaining to be allocated under such subsection 2 shall be allocated under subsection 2 (b)(3)(i) on the basis of the Plan as amended by the next succeeding Plan amendment effective during such period.

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(c) If the Secretary of the Treasury determines that the allocation made pursuant to this Subsection 2 of Section E of Article VII, results in discrimination prohibited by Section 401(a)(4) of the Internal Revenue Code of 1986, or as may be subsequently amended, then, if required to prevent the disqualification of the plan (or any trust under the plan) under Section 401(a) or 403(a) of such Code the

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assets allocated shall be reallocated to the extent necessary to avoid such discrimination.

(d) In the event of termination or partial termination of the Plan, the right of all affected Eligible Employees to benefits accrued to the date of such termination, partial termination or discontinuance, to the extent funded as of such date, are nonforfeitable.

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(e) Anything in the Plan to the contrary notwithstanding, it shall not be possible at any time prior to the satisfaction of all liabilities with respect to Eligible Employees and other persons eligible to receive benefits under the Plan for any part of the corpus or income of the pension fund to be used for, or diverted to purposes other than the exclusive benefit of such persons. After satisfaction of all liabilities to Eligible Employees and other persons eligible to receive benefits under the Plan, any residual assets of the pension fund will be distributed to the Company if the distribution does not contravene any applicable provision of law.

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Subsection 3. Merger or Consolidation

In the case of any merger or consolidation with, or transfer of assets or liabilities to, any other plan after September 2, 1974, each Eligible Employee in the Plan would, if the Plan then terminated, be entitled to receive a benefit immediately after the merger, consolidation, or transfer which is equal to or greater than the benefit the Eligible Employee would have been entitled to receive immediately before the merger, consolidation, or transfer, if the Plan had then terminated.

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Subsection 4. Divestitures or Purchase of Operations

From time to time the Company and the Union may enter into Memoranda Of Understanding, the provisions of which address issues under the Plan associated with the divestiture, purchase or other disposition of specific operations. Such provisions are made a part of this Plan as if set out fully herein.

Section F. Hours, Years and Breaks in Service to Comply With The Employee Retirement Income Security Act of 1974

(a) For purposes of eligibility and participation in this Plan, no Eligible Employee shall be eligible to be covered under this Section F until such Eligible Employee (i) attains age 21, or (ii) completes 1 year of service under this Section F, whichever is later. Rehired Eligible Employees shall participate immediately.

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(b) An Eligible Employee shall complete 1 year of service when such Eligible Employee completes 750 hours of service in the 12 consecutive month period beginning with the employment commencement date. If an Eligible Employee fails to complete 750 hours of service in such period, such Eligible Employee shall complete 1 year of service in the first 12 consecutive month period thereafter in which the Eligible Employee completes 750 hours of service, measured from each succeeding anniversary of the employment commencement date. Thereafter, an Eligible Employee shall complete 1 year of service during each 12 consecutive month period in which such Eligible Employee completes 750 hours of service, measured from the anniversary of the employment commencement date. A year of service under this Section F shall include service (i) with affiliated group members accrued subsequent to acquisition, (ii) rendered to the Company as a former leased employee as defined in Article IX, Section 1(c)(5) (but only upon Eligible Employee application, supported by substantiation satisfactory to the Company of such service), and (iii) rendered to the Company as a salaried employee in accordance with I.R.C. Section 414(b), (c), (m), (n), and (o).

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(c) An Eligible Employee who satisfies the eligibility requirements of Section F (a), and who is otherwise entitled to participate in the Plan, shall commence participation in

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this Plan under this Section F if the Eligible Employee satisfied such requirements (i) between April 1 and September 30; on the first day of the plan year beginning after the date on which such requirements are satisfied, or (ii) between October 1 and March 31; on the first day of the plan year that includes the date such requirements are satisfied, but in no event shall any Eligible Employee participate hereunder if such Eligible Employee breaks seniority prior to such commencement date.

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(d) An Eligible Employee shall complete an hour of service under this Section F for each hour paid by the Company for working or for having been entitled to work. Any hours for which an Eligible Employee receives pay for having been entitled to work, irrespective of mitigation of damages, shall be credited to the period or periods so entitled, rather than to the period in which such pay is received. There shall be no duplication of any hours of service under this Section F.

(e) Solely for purposes of determining years of service for vesting under this Plan, all of the Eligible Employee's years of service shall be taken into account except the following: (i) years of service before age 18; (ii) years of service prior to any 1-year break in service as defined herein, until the Eligible Employee completes a year of service after such break; (iii) for non-vested Eligible

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Employees under this section, years of service prior to any 1-year break in service if the number of such consecutive breaks equals or exceeds the aggregate number of years of service prior to such break, for a non-vested Eligible Employee at work on or after October 1, 1985, years of service prior to any 1-year break in service if the number of such consecutive breaks equals or exceeds the greater of 5, or the aggregate number of years of service prior to such break (such aggregate number of years of service before such break shall not include any years of service not required to be taken into account under this Section F by reason of any prior break in service); and (iv) any year in which the Eligible Employee completes less than 750 hours of service.

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(f) An Eligible Employee shall incur a 1-year break in service under this Section F in any 12 consecutive month period during which the Eligible Employee does not complete more than 375 hours of service, measured from the anniversary of the employment commencement date. Solely for purposes of determining whether an Eligible Employee has incurred such 1-year break in service, in addition to hours worked which are paid by the Company, any hours which an Eligible Employee does not work but for which such Eligible Employee is paid by the Company for vacation, sickness or disability, or is entitled to be so paid, directly or indirectly, shall

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be taken into consideration. For any absence from work commencing on or after October 1, 1985 by reason of pregnancy of the individual, childbirth, placement of a child related to an adoption, or for child care purposes immediately following such birth or placement or for any absence from work commencing on or after October 1, 1993 for which the Eligible Employee is entitled to a leave under the Family and Medical Leave Act of 1993, the Eligible Employee shall be credited with the hours of work for which such Eligible Employee otherwise would have been scheduled, or, if unable to determine such scheduled hours, 8 hours for each work day of such absence, not to exceed a total of 501 hours for any such absence. Such hours shall be credited in the year in which the absence commences if necessary to prevent incurring a 1-year break in service, otherwise such hours shall be credited in the immediately following year.

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ARTICLE VIII
CREDITED SERVICE FOR VESTING

Section 1. Vesting

For purposes of vesting, an Eligible Employee's credited service shall be measured by the elapsed time provisions set forth herein. Elapsed time shall mean that an Eligible Employee will receive credit for the sum of all Periods of Service beginning on the Eligible Employee's Employment Commencement Date or Reemployment Commencement Date and ending on the Eligible Employee's Severance from Service Date. In addition, if an Eligible Employee separates from service by reason of a quit, discharge, or retirement, and such Eligible Employee subsequently is rehired by the Company as an Eligible Employee and performs an hour of service within 12 months of such separation date, such Period of Severance shall be added to the Eligible Employee's Period of Service. For this Article, the terms herein shall have the following meaning:

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(a) Employment Commencement Date shall mean the date on which the Eligible Employee first performs an hour of service within the meaning of 29 CFR 2530.200b-2(a)(1) for the Company.

(b) Period of Service shall mean a period of time beginning on the Eligible Employee's Employment Commencement Date or Reemployment Commencement Date, whichever is applicable, and ending on the Severance from Service Date.

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(c) Period of Severance shall mean a continuous period of time during which the Eligible Employee is not employed by the Company. Such period begins on the Eligible Employee's Severance from Service Date and ends on the Reemployment Commencement Date.

(d) Reemployment Commencement Date shall mean the first date, following a Period of Severance, on which the Eligible Employee performs an hour of service within the meaning of 29 CFR 2530-200b-(2)(a)(1) for the Company.

(e) Severance from Service Date shall mean the occurrence of the earlier of (A) the date on which an Eligible Employee quits, retires, is discharged or dies; or (B) the first anniversary of the first date of a period in which an Eligible Employee remains absent from service from the Company for any reason other than quit, retirement, discharge or death, such as vacation, holiday, sickness, disability, leave of absence or layoff.

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Section 2. Period of Service

(a) In calculating an Eligible Employee's Period of Service, the following shall be disregarded:

(i) Periods of Service before a One-Year Break-in-Service, until such Eligible Employee completes one year of service after such One-Year Break-in-Service; and

(ii) In the case of an Eligible Employee who incurred 5 or more consecutive One-Year Breaks-in-Service before becoming vested in Company Contributions, years of service before such One-Year Breaks-in-Service.

(b) "One-Year Break-in-Service" means a one-year period, commencing on an Eligible Employee's Severance from

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Service Date, during which such Eligible Employee does not perform duties for the Company. Solely for purposes of determining whether a One-Year Break-in-Service has occurred, absences shall be disregarded if the Eligible Employee otherwise would normally have been credited with service but for the Eligible Employee's absence on a maternity or paternity leave. No more than one year of absence on a single maternity or paternity leave shall be so disregarded. A maternity or paternity leave is an absence from work:

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- (i) by reason of pregnancy of the Eligible Employee;
- (ii) by reason of the birth of a child of the Eligible Employee;
- (iii) by reason of the placement of a child with the Eligible Employee in connection with the adoption of such child by the Eligible Employee; or
- (iv) for purposes of caring for such child for a period beginning immediately following such birth or placement.

Any Eligible Employee requesting such credited service shall provide the Administrator sufficient information to show that the absence from work is a maternity or paternity leave.

Section 3. Service Included Under This Article

All service under this Article VIII shall include service (i) with Company affiliated group members, (ii) rendered to the Company as a former Leased Employee (but only upon Employee application with substantiation of such service satisfactory to the Company), and (iii) rendered to the Company as a salaried employee, in accordance with IRC Section 414 (b), (c), (m), (n), and (o).

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Section 4. Duplication of Service

There shall be no duplication of any service under this Article VIII.

Further, for an Eligible Employee who has benefits earned under the GM Hourly-Rate Employees Pension Plan and this Plan, such Eligible Employee's credited service determined under that plan shall be added to the amount of elapsed-time credited service determined under this Plan, and the total shall count toward achieving vested status under this Plan.

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ARTICLE IX
DEFINITIONS

1. Employee

(a) Any person with unbroken Seniority who is regularly employed in the United States by the Company including:

(1) hourly-rate persons employed on a full time basis;

(2) hourly-rate persons employed on an incentive pay basis;

(3) students from educational institutions who are enrolled in cooperative training courses on hourly rate;

(4) part-time hourly-rate employees who, on a regular and continuing basis, perform jobs having definitely established working hours, but the complete performance of which requires fewer hours of work than the regular work week, provided such employees work one-half or more of the employing unit's regular work week;

(5) hourly-rate employees who were previously represented employees of the Delphi Corporation at its Needmore Road or Flint East locations, who were hired or rehired as represented Company hourly employees at its Westchester or Davision Road locations;

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(b) Any person meeting the requirements of (a) who is employed by a wholly-owned or substantially wholly-owned (80%) domestic subsidiary of the Company in accordance with I.R.C. Section 414(b), (c), and (m) thereof ("Subsidiary"), but only to the extent that such Subsidiary has been expressly approved for inclusion in this Plan by the Company Board of Managers or its designee for such purposes and as identified in Appendix A of this Plan.

(c) The term "Employee" shall not include:

(1) temporary employees; provided, however, that the provisions of Section F of Article VII of this Plan shall apply to this classification, as may be applicable;

(2) part-time employees who work less than one-half of the employing unit's work week; provided, however, that provisions of Section F of Article VII of this Plan shall apply to this classification, as may be applicable;

(3) employees represented by a labor organization which has not signed an agreement making this Plan applicable to such employees;

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(4) employees of any subsidiary of the Company unless expressly approved for inclusion in this Plan by the Company Board of Managers (or its designee for such purposes);

(5) leased employees as defined under Section 414(n) of the Internal Revenue Code. The term leased employee means any person who, pursuant to an agreement between the Company and any leasing organization, has performed services for the Company on a substantially full-time basis for a period of at least one year, and such services are performed under the primary direction or control of the Company. Contributions or benefits provided a leased employee by the leasing organization which are attributable to services performed for the Company shall be treated as provided by the Company. A leased employee shall not be considered an employee of the Company if such employee is covered by the safe harbor requirements of Section 414(n)(5) of the Internal Revenue Code;

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(6) contract employees, bundled services employees, consultants, or other similarly situated individuals, or individuals who have represented themselves to be independent contractors.

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The following classes of individuals are ineligible to participate in this Plan, regardless of any other Plan terms to the contrary, and regardless of whether the individual is a common-law employee of the Company:

(i) Any individual who provides services to the Company where there is an agreement with a separate company under which the services are provided. Such individuals are commonly referred to by the Company as "contract employees" or "bundled-services employees";

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(ii) Any individual who has signed an independent contractor agreement, consulting agreement, or other similar personal service contract with the Company;

(iii) Any individual who both (a) is not included in any represented bargaining unit and (b) who the Company classifies as an independent contractor, consultant, contract employee, or bundled-services employee during the period the individual is so classified by the Company.

The purpose of this provision is to exclude from participation all persons who may actually be common-

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law employees of the Company, but who are not paid as though they were employees of the Company, regardless of the reason they are excluded from the payroll, and regardless of whether that exclusion is correct.

2. Trustee or Insurance Company

The bank or banks, trust or insurance company or companies or any combination thereof designated by a trust agreement or contract as the medium for financing the Plan.

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3. Seniority

For an Employee who is represented under a collective bargaining agreement seniority will be as defined in such agreement.

For an Employee who is not represented under a collective bargaining agreement, such Employee will be deemed to have attained seniority 90 days following the date upon which the Employee is first actively at work as an Employee or with respect to a separated Employee, the date upon which the Employee is first actively at work following such separation.

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4. Trust Fund; Pension Fund; Insured Fund

The General Motors Personal Retirement Plan for Hourly-Rate Employees in the United States fund established by payments made by the Company in accordance with Section A of Article VII herein. Such fund therein called the trust fund shall be comprised of either a pension fund or insured fund, or a combination thereof.

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5. Actuarial Value

The Actuarial Value as of any determination date shall be made pursuant to Section 417(e) of the Internal Revenue Code and regulations and other guidance published thereunder for the third full month prior to the first day of the Plan Year preceding the determination date.

6. Highly Compensated Employees

For purposes of this Plan, the term Highly Compensated Employees includes highly compensated active employees and highly compensated former employees. A highly compensated active employee includes any employee who performs service for the Company during the determination year and who, during the look-back year: (i) received compensation from the Company in excess of \$110,000 (as adjusted under the Internal Revenue Code) for such year, or (ii) was a 5% owner of the Company at any time during

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the year or the preceding year. For purposes of this section, the determination year shall be the calendar year, and the look-back year shall be the twelve-month period immediately preceding the determination year.

A highly compensated former employee includes any employee who separated from service prior to the determination year, performs no service for the Company during the determination year, and was a highly compensated active employee for either the separation year or any determination year ending on or after the employee's 55th birthday.

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The determination of who is a highly compensated employee will be made in accordance with Sections 414(q) and 415(c)(3) of the Internal Revenue Code and regulations thereunder.

7. Annuity Starting Date

For purposes of this Plan, the term Annuity Starting Date shall mean the first date of the period for which an amount is payable as an annuity to an employee as provided under Section 417(f)(2) of the Internal Revenue Code and regulations thereunder which is the effective retirement date of the participant.

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8. Plan Year

Plan Year means the 12-month period beginning on October 1 and ending on September 30.

9. Normal Retirement Age

The normal retirement age for any employee shall be the later of age 65 or the fifth anniversary of the date the employee commenced participation in this Plan.

10. Plan Administrator

General Motors LLC is the Plan Administrator and has full authority to construe, interpret and administer the Plan.

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11. Code

Shall mean the Internal Revenue Code of 1986, as amended.

12. Benefit Commencement Date

The date the employee or former employee commences their benefits under this Plan.

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ARTICLE X
CONTINGENT ANNUITANT OPTION
RATE TABLE

<u>Contingent Annuitant Option Rate Table</u>		
<u>Full Years</u> <u>Contingent Annuitant</u> <u>is Older (+) or Younger (-)</u> <u>Than Eligible Employee*</u>	<u>Factors to Convert Eligible Employee's</u> <u>Monthly Benefit to Contingent</u> <u>Annuitant Option</u> <u>for Indicated Percentage**</u> <u>Payable to Contingent Annuitant</u>	
	<u>75%</u>	<u>50%</u>
+20	96.00	100.00
+19	95.50	99.50
+18	95.00	99.00
+17	94.50	98.50
+16	94.00	98.00
+15	93.50	97.50
+14	93.00	97.00
+13	92.50	96.50
+12	92.00	96.00
+11	91.50	95.50
+10	91.00	95.00
+9	90.50	94.50
+8	90.00	94.00
+7	89.50	93.50
+6	89.00	93.00
+5	88.50	92.50
+4	88.00	92.00
+3	87.50	91.50
+2	87.00	91.00
+1	86.50	90.50
0	86.00	90.00
-1	85.50	89.50
-2	85.00	89.00
-3	84.50	88.50
-4	84.00	88.00
-5	83.50	87.50
-6	83.00	87.00
-7	82.50	86.50
-8	82.00	86.00
-9	81.50	85.50
-10	81.00	85.00
-11	80.50	84.50
-12	80.00	84.00
-13	79.50	83.50
-14	79.00	83.00

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Contingent Annuitant Option Rate Table

Full Years Contingent Annuitant is Older (+) or Younger (-) Than Eligible Employee*	Factors to Convert Eligible Employee's Monthly Benefit to Contingent Annuitant Option for Indicated Percentage** Payable to Contingent Annuitant	
	75%	50%
-15	78.50	82.50
-16	78.00	82.00
-17	77.50	81.50
-18	77.00	81.00
-19	76.50	80.50
-20	76.00	80.00

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* Actuarial reduction factors not shown will be calculated on the same basis as the factors shown

** Other percentage levels, in 5% increments, may be elected

Notwithstanding any of the above, where the contingent annuitant is other than the Eligible Employee's spouse, the Actuarial Value of the benefit payable to the Eligible Employee as of the Eligible Employee's actual retirement date must be more than 50% of the Actuarial Value of the benefit payable to the Eligible Employee and the Eligible Employee's contingent annuitant.

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Appendix A

APPENDIX A

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ARTICLE XI
CESSATION OF PAY CREDITS AND PLAN
TERMINATION

Section 1. Cessation of Pay Credits

All Eligible Employees' account balances shall be credited with Pay Credits and Interest Credits through the month of December 2011, inclusive of Pay Credits earned on January 1, 2012, per Article II, 2(b) of this Plan. Thereafter, effective January 2, 2012, no Pay Credits shall be credited to Eligible Employees' accounts. Notwithstanding the cessation of Pay Credits, Interest Credits shall continue to be credited to Eligible Employees' accounts until the date the Plan is terminated pursuant to Section 2 below.

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Section 2. Plan Termination

- (a) This Plan shall be terminated effective June 30, 2012, or as soon thereafter as is reasonably practicable. All Plan benefit liabilities shall be satisfied on such date, or as soon thereafter as is reasonably practicable. Except as provided in subsection (c), all Plan benefit liabilities will be satisfied by the distribution of Plan benefits, through either annuities purchased from an insurer or single lump sum payments.
- (b) The account balances of all Eligible Employees shall vest upon Plan termination.
- (c) Eligible Employees in this Plan who had accrued pension benefits under the terms of the GM Hourly-Rate Employees Pension Plan that were transferred to this Plan effective September 30, 2010, shall, prior to termination of this Plan, have such benefits transferred back to the GM Hourly-Rate Employees Pension Plan.

**ENTRY-LEVEL
BENEFITS**

ATTACHMENT B

Attachment B

Benefit Plans Agreement

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This Attachment B supersedes the Entry Level Attachment B as set forth in the 2007 Collective Bargaining Agreement. In general, the terms of the 2011 Supplemental Agreements covering the Benefit Plans between the UAW and GM are the same for Entry Level employees as they are for Traditional employees except as noted below. Benefits described herein reflect the general structure agreed upon by the parties. Each Benefit Supplemental Agreement will be comprehensively amended to incorporate these differences.

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SECTION I: HEALTH CARE PROGRAM

Health Care coverages for Entry Level employees will be identical to the coverages provided to Traditional employees in the General Motors Health Care Program for Hourly Employees (the "Program") except for the following:

1. Entry Level employees become eligible for health care coverages reflected in Appendices A and B (Medical Plan) as provided in Article III, Section 2(a)(1) of the Program.
2. Entry Level employees become eligible for coverage reflected in Appendix C (Dental Plan) and for annual eye exams reflected in Appendix D (Vision Plan), on the first day of the month next following the month in which the Entry Level employee is actively at work (or on disability leave) after acquiring three (3) years of seniority. Entry Level employees may obtain eyeglass frames and lenses at discount through Vision network providers.
3. Entry Level employees will become eligible for full coverage as reflected in Appendix D (the Vision Plan) on the first day of the month next following the month in which the Entry Level employee is actively at work (or on disability leave) after acquiring five (5) years of seniority.
4. Entry Level employees will have their Medical Plan enrollment limited to the TCN option, modified to include the cost-sharing requirements shown in the table below:

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<u>Annual Deductible</u>	
<u>In-Network</u>	
<u>Single</u>	\$300
<u>Family</u>	\$600
<u>Out-of-Network</u>	
<u>Single</u>	\$1,200
<u>Family</u>	\$2,100
<u>Co-Insurance</u>	
<u>In-Network</u>	
	10%
<u>Out-Of-Network</u>	
	35%
<u>Out-Of-Pocket Maximum</u>	
<u>In-Network</u>	
<u>Single</u>	\$1,000
<u>Family</u>	\$2,000
<u>Out-of-Network</u>	
<u>Single</u>	No Limit
<u>Family</u>	No Limit
<u>Prescription Drugs (Retail and Mail Order)</u>	
<u>Generic</u>	\$7.50/script
<u>Brand</u>	\$15.00/script

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5. Article II. 4(c)(7) and Article II. 4(c)(8) regarding the Urgent Care Center co-payment and the Emergency Room co-payment will not apply.

6. The opportunity for survivors to continue coverage, or for Entry Level employees to continue coverage post-employment or for periods not in active service, will be limited to self-pay continuation that may be available under federal law.

SECTION II: FLEXIBLE SPENDING ACCOUNT HEALTH REIMBURSEMENT PLAN

- During the life of this Memorandum, the Company will provide annual credits to Health Care Spending Accounts for Entry Level employees in the manner set forth in the Flexible Spending Account Health Reimbursement Plan, Exhibit L.

SECTION III: PENSIONS

Except as specifically modified herein, all benefits shall be governed by the provisions of the Personal Retirement Plan.

A. PERSONAL RETIREMENT PLAN (PRP):

- The Supplemental Agreement covering The GM Personal Retirement Plan for Hourly-Rate Employees in the United States (PRP), Exhibit

K to the 2011 UAW-GM National Agreement provides Pension benefits for Entry Level employees hired prior to the effective date of the agreement.

- Entry Level employees subsequently transferred to a traditional job will remain in the Personal Retirement Plan.

B. FREEZING AND TERMINATION OF THE PERSONAL RETIREMENT PLAN (PRP) AND TRANSFER OF PRP ACCOUNT BALANCES

- Effective January 2, 2012, the PRP will be frozen such that on and after that date there shall be no additional accruals of Pay Credits. Participants shall continue to earn Interest Credits on their accounts thereafter until the PRP is terminated.
- The PRP will be terminated effective June 30, 2012, or as soon thereafter as is reasonably practicable. Upon the termination of the PRP, each participant will be given the option to either receive a single lump sum distribution or an annuity, or to roll over their account balance to the GM Personal Savings Plan.

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SECTION IV: PERSONAL SAVINGS PLAN (PSP)
Except as specifically modified herein, all benefits shall be governed by the provisions of the Personal Savings Plan (PSP).

A. GM RETIREMENT CONTRIBUTIONS

- For Entry Level employees hired prior to the contract effective date, the Company will contribute an amount equal to 6.4% of the employee's eligible weekly earnings (straight time pay up to 40 hours per week) to the Personal Savings Plan on and after the effective date of the agreement.
- For Entry Level employees and all skilled trades new hires hired on or after the effective date of the agreement, the Company will contribute an amount equal to 4% of the employee's eligible weekly earnings (straight time pay up to 40 hours per week) to the Personal Savings Plan.
- Three years vesting service for retirement contributions and related earnings.

- Contributions will not be available for participant loans and withdrawals until separation from GM.

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B. PERSONAL RETIREMENT PLAN ROLLOVER OPTIONS TO THE PSP

- The PSP will accept the rollover of the accrued benefit balances, if elected, under the General Motors Personal Retirement Plan for Hourly-Rate Employees in the United States as reflected in Section III, B.
- Account balances rolled over will have the same distribution options as were available under the Personal Retirement Plan.

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C. \$1.00 PER COMPENSATED HOUR CONTRIBUTION

Entry Level employees will receive a Company contribution equal to \$1.00 per compensated hour (straight time hours up to 40 hours per week).

SECTION V: LIFE AND DISABILITY BENEFITS PROGRAM

A. LIFE INSURANCE BENEFITS

Eligibility

- Entry Level employees shall be eligible for Basic Life Insurance and Extra Accident Insurance on the first day of employment with the Company.
- Basic Life Insurance
 - For active Entry Level employees, the Company shall provide Basic Life Insurance coverage in the amount of \$45,000.
- Extra Accident Insurance
 - The Company will provide Extra Accident in the amount of \$22,500.
- Continuation of Company Provided Life Insurance Post Employment for Entry Level employees
 - An insured Entry Level employee with 10 or more years of seniority and at least age 55 at the time of separation from employment with the Company, will be eligible for continuation of Basic Life Insurance coverage in the amount of \$15,000 and Extra Accident Insurance coverage in the amount of \$7,500.

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B. WORK RELATED DEATH BENEFIT:

The work related death benefit coverage will be based on the amount of Extra Accident Insurance then in force for Entry Level employees of \$22,500.

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C. SICKNESS AND ACCIDENT (S&A) BENEFITS:

- Eligibility:
 - Sickness and Accident Benefits and Extended Disability Benefits coverage for Entry Level employees under the Life and Disability Benefits Program will apply on the day after the employee acquires one year of seniority.
- Duration:
 - 1 year seniority but less than 3 years seniority – 26 weeks.
 - 3 or more years seniority – 52 weeks.

D. EXTENDED DISABILITY BENEFITS (EDB):

- Duration:
 - 1 year seniority but less than 3 years seniority – 13 weeks.
 - 3 years seniority but less than 5 years – 26 weeks
 - 5 years seniority but less than 10 years – time for time
 - 10 or more years seniority – maximum 10 years or age 65 whichever comes first
 - At the end of the month in which the maximum EDB amount is payable, the employee's coverage for health care will cease. Life insurance post employment rules will apply.

SECTION VI: SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN (SUB)

- Based on 2011 Plan provisions.

SECTION VII: PROFIT SHARING PLAN

- Based on 2011 Plan provisions.

SECTION VIII: DEPENDENT CARE REIMBURSEMENT PLAN

- Based on 2011 Plan provisions.

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SECTION IX: LEGAL SERVICES PLAN

- This plan is eliminated for all current and future Entry Level employees as of December 31, 2013. Any cases received by December 31, 2013, will be processed. Upon completion of the cases received by December 31, 2013, the Plan will be terminated.

The 2007 Supplemental Agreements covering the Benefit Plans between the UAW and GM are applicable with the following exceptions:

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SECTION I: Health Care Program

~~For purposes of the Health Care Program, "Entry Level Employees" as defined in this Memorandum will not be eligible for post retirement health care coverage from the Corporation, or for Corporation provided coverage for their survivors. They will be eligible for contributions to a fund discussed in subsection 7., below.~~

~~Additionally, "Entry Level Employees" will be subject to the adjustments to the General Motors Health Care Program for Hourly Employees as discussed in subsections 1. through 6., below.~~

~~1. — They will become eligible for health care coverages under Appendices A and B (Medical Plan) as provided in Article III, Section 2(a)(1) of the Program.~~

~~2. — They will become eligible for coverage under Appendix C (Dental Plan) and for annual eye exams under Appendix D (Vision Plan), on the first day of the month next following the month in which the employee is actively at work (or on disability leave) after acquiring three (3) years of seniority. Eyeglass frames and lenses may be obtained at discount through Vision network providers.~~

~~3. — They will become eligible for full coverage under Appendix D (the Vision Plan) on the first day of the month next following the month in which the employee is actively at work (or on disability leave) after acquiring five (5) years of seniority.~~

~~4. — They will not be able to enroll Sponsored Dependents.~~

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5. — They will have their Medical Plan enrollment limited to the TCN option, modified to include the cost-sharing requirements shown in the table below:

Annual Deductible	
In Network	
Single	\$300
Family	\$600
Out of Network	
Single	\$1,200
Family	\$2,100
Co Insurance	
In Network	10%
Out Of Network	35%
Out Of Pocket Maximum	
In Network	
Single	\$1,000
Family	\$2,000
Out of Network	
Single	No Limit
Family	No Limit
Prescription Drugs (Retail or Mail Order)	
Generic	\$7.50/script
Brand	\$15.00/script

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6. — During the life of this Memorandum, the Corporation will provide annual credits to Health Care Spending Accounts for them (See Attachment B-1).

7. — Upon retirement or death, Program coverage will cease at the end of the month last in active service. In lieu of Corporation contributions for health care coverage in retirement (or for surviving spouse health care coverage), and continuing during the working career of all new hires, the Corporation will contribute an amount equal to \$1.00 for every compensated hour into the employee's 401k plan. The parties have agreed to continue to study more efficient methods for delivering this benefit.

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ATTACHMENT B-1

Flexible Spending Account

~~Entry Level Employees will be eligible for a credit to a Flexible Spending Account in the amount of \$300.00 for an employee with individual health care coverage, or \$600.00 for an individual with family coverage, at the time they first become eligible for health care coverages. In subsequent years, they will be eligible for Corporation credits to such Flexible Spending Accounts in any year (or portion thereof) in which they are eligible for health care coverages.~~

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~~Entry Level Employees who are not eligible for health care coverages at the beginning of any year, will not be eligible for Corporation credits to the Flexible Spending Account. However, if coverage commences or is reinstated during the year, the individual immediately will become eligible for the Account.~~

~~Subject to changes in federal tax law, almost any health care expense that is eligible for a deduction for federal income tax purposes may be eligible for reimbursement from the Flexible Spending Account. However, a new hire may not deduct an eligible expense on his/her federal income tax return and receive reimbursement for that same expense. In addition, expenses eligible for reimbursement from a Flexible Spending Account include deductibles and co-payments, but not contributions paid for health care coverage continued through General Motors or premiums paid for non-GM coverage.~~

~~The entire amount of the Flexible Spending Account is available to be paid for eligible expenses at any time, as long as the expense is incurred while covered by the Account. If an Entry Level Employee's health care coverages are terminated during the year, the individual will still be able to file claims for services rendered during that year.~~

~~Claims may be filed for services received in any year for which a Flexible Spending Account is established. Claims for services incurred in a calendar year may be submitted for reimbursement through March 31 of the following year. Entry Level Employees have until March 31 of the following year to submit expenses for services rendered during the prior plan year. Claims that are submitted after that time for a prior year cannot be reimbursed.~~

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If an individual submits a reimbursement claim form and is reimbursed for expenses that are not covered, or for more than should be allowed, federal law requires that such reimbursement is taxable income to claimant. The claimant will be responsible for paying any tax required on such amounts.

Flexible Spending Account credits may be used only for eligible expenses. However unused amounts at the end of each calendar year will be forfeited (the "Use it or lose it" rule).

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SECTION II: Pensions

The GM Hourly Rate Employee Pension Plan will be amended so that the Pension benefits for Entry Level Wage Employees are as outlined below:

PERSONAL RETIREMENT PLAN:

Entry Level Wage Employees subsequently transferred to a traditional job will remain in the Personal Retirement Plan.

Eligible to participate upon attainment of seniority.

GM will provide annual contributions equal to 6.4% of the employee's hourly rate, multiplied by the number of straight time hours worked, to each employee's Personal Retirement Plan account.

Accounts will accrue with interest credited annually at the 30-year U.S. Treasury Bond rate until September 30, 2008; thereafter at the rate specified under Section 417(e) of the Internal Revenue Code (Pension Protection Act).

Plan assets will be retained in the Hourly Rate Employees' Pension Plan trust subject to five-year cliff vesting and portability provisions.

There will be no provisions for supplements, temporary benefits or 30 and out retirement.

Annuities with lump sum and roll over option(s) will be available upon separation, if account balance is vested.

Automatic Joint and Survivor benefit annuity provided using the Contingent Annuitant 75% rate.

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SECTION III: Personal Savings Plan (PSP)

Eligibility based on current Plan provisions:

SECTION IV: Life And Disability Benefits Program

Except as specifically modified herein, all benefits shall be governed by the provisions of the Program.

A. BASIC LIFE INSURANCE:

Coverage will be based on wages in accordance with the Schedule of Benefit found in the UAW-GM Life and Disability Benefits Program.

B. WORK RELATED DEATH BENEFIT:

Coverage will be based on wages in accordance with the Schedule of Benefit found in the UAW-GM Life and Disability Benefits Program.

C. SICKNESS AND ACCIDENT BENEFITS:

Eligibility:

JP

~~Sickness and Accident Benefits and Extended Disability Benefits coverage under the Life and Disability Benefits Program will apply on the date following the date an employee acquires one year of seniority.~~

~~Duration:~~

~~1 year seniority but less than 3 years seniority—26 weeks.
3 or more years seniority—52 weeks.~~

~~**D.—EXTENDED DISABILITY BENEFITS:**~~

~~Eligibility and Duration:~~

~~1 year seniority but less than 3 years seniority—13 weeks.
3 years seniority but less than 5 years seniority—26 weeks.
5 or more years seniority—the same duration as provided in the UAW-GM Life and Disability Benefits Program.~~

~~**SECTION V: Supplemental Unemployment Benefit Plan (SUB)**~~

~~Except as specifically modified herein, all benefits shall be governed by the provisions of the Plan.~~

~~**A.—ELIGIBILITY AND DURATION:**~~

~~1 year seniority but less than 3 years seniority—26 weeks.
3 or more years seniority—52 weeks. At the point 52 weeks is exhausted, the company will provide up to an additional 104 weeks.~~

~~Work related expenses are \$15.00.~~

~~**SECTION VI: Profit Sharing Plan**~~

~~Eligibility based on current Plan provisions.~~

~~**SECTION VII: Dependent Care Reimbursement Plan**~~

~~Eligibility based on current Plan provisions.~~

**FLEXIBLE SPENDING
ACCOUNT
(Exhibit L)**

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9-10-2011

Supplemental

Agreement

Covering

FLEXIBLE SPENDING ACCOUNT
HEALTH REIMBURSEMENT PLAN



Exhibit xx

to

AGREEMENT

between

GENERAL MOTORS CORPORATION

and

UAW

dated

-(A)-

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9/10/10

TA
HRH
9-10-2010

EXHIBIT L

SUPPLEMENTAL AGREEMENT
FLEXIBLE SPENDING ACCOUNT
HEALTH REIMBURSEMENT PLAN

(A) = Signing Date of CBA

(B) = Effective Date of New CBA

DM
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**SUPPLEMENTAL AGREEMENT
(FLEXIBLE SPENDING ACCOUNT – HEALTH
REIMBURSEMENT PLAN)**

TA
YEV
9-10-2014

On this (A), General Motors LLC, hereinafter referred to as the Company, and the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, hereinafter referred to as the Union, on behalf of the employees covered by the Collective Bargaining Agreement of which this Agreement becomes a part, agree as follows:

SECTION 1. Establishment of Plan

Subject to the approval of its Board of Managers, the Company shall establish a Flexible Spending Account (FSA) – Health Reimbursement Plan for Hourly-Rate Employees in the United States, hereinafter referred to as the "Plan", a copy of which is attached and made a part of this Agreement to the extent applicable to the employees represented by the Union and covered by this Agreement. In the event of any conflict between the provisions of the Plan and the provisions of this Agreement, the provisions of this Agreement will supersede the provisions of the Plan to the extent necessary to eliminate such conflict.

SECTION 2. Administration

The Company shall have the responsibility for administration of the Plan.

Administrative expenses of the Plan to the extent not paid pursuant to Article III, (C) shall be charged to the GM/UAW National Joint Training Fund.

SECTION 3. Non-Applicability of Collective Bargaining Agreement Grievance Procedure

No matter respecting the The Plan as supplemented by this Agreement or any difference arising there under shall not be subject to the grievance procedure established in the Collective Bargaining Agreement between the Company and the Union.

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SECTION 4. Duration of Agreement

This Agreement and Plan as supplemented by this Agreement shall continue in effect until the termination expiration of the Collective Bargaining Agreement of which this is a part.

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In witness hereof, the parties hereto have caused this Agreement to be executed the day and year first above written.

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MPC
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9/10/11
9-10-2011

EXHIBIT L

THE GENERAL MOTORS FLEXIBLE SPENDING
ACCOUNT - HEALTH REIMBURSEMENT PLAN
FOR HOURLY-RATE EMPLOYEES IN THE
UNITED STATES

JJ gm

ARTICLE I

ESTABLISHMENT OF FLEXIBLE SPENDING ACCOUNT - HEALTH REIMBURSEMENT PLAN

1.01 Establishment of Plan

-The Flexible Spending Account (FSA) was established by Motors Liquidation Company ("MLC") (fka General Motors Corporation). The Company assumed sponsorship of the Plan in conjunction with its purchase on July 10, 2009 of substantially all of the assets of MLC pursuant to a Master Sale & Purchase Agreement and as approved by the Bankruptcy Court for the Southern District of New York. The Company maintains this Plan on behalf of the Company and on behalf of certain of its wholly owned or substantially wholly owned (80%) domestic subsidiaries as are specifically identified in this Plan. is maintained by General Motors LLC, the "Company" on behalf of itself and certain of its domestic subsidiaries that are approved by the Company Board of Managers for inclusion and as specifically identified on Appendix A to this Plan. This Plan was established for GM Entry Level Employees in the United States, represented by a Union which has signed an agreement making this Plan applicable to hourly employees in a bargaining unit it represents, hereinafter referred to as the Union. The Plan was first effective January 1, 2008.

MRC 9/16/11

*TA
HRS
9-17-2011*

1.02 Purpose of the Plan

The purpose of the Plan is to qualify as a health flexible spending arrangement under the IRC and its regulations for the reimbursement of certain eligible health care expenses of Employee's hired after October 15, 2007.

ARTICLE II
DEFINITION OF TERMS

2.01 "Administrator"

The term "Administrator" shall mean the Company. The Administrator's address is General Motors LLC, Employee Benefits, 300 Renaissance Center, Mail Code 482-C26-A68, Detroit, MI 48265-3000.

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Art. II, 2.01

References to the Administrator include agents of the Administrator to the extent that the Administrator has delegated certain duties to such agents. An agent shall have no authority beyond that specifically delegated in writing by the Administrator.

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Art. II, 2.02

2.02 "Annualized Benefit Amount"

The term "Annualized Benefit Amount" shall mean the annual amount that the Company will credit to a Participant's account according to the Plan terms for the Plan Year.

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2.03 "Company"

The term "Company" shall mean General Motors LLC.

2.04 "Dependent"

The term "Dependent" shall mean a qualifying child or qualifying relative of the Employee as defined in IRC Section 152 or an Employee's child, as defined in IRC Section 152(f)(1), through the end of the calendar year in which such child attains age 26.

2.05 "Effective Date of Termination"

The term "Effective Date of Termination" shall mean the Participant's date of termination of employment with the Company including, but not limited to, retirement, discharge, mutual separation, quit.

2.06 "Employee"

The term "Employee" means:

(a) Any person regularly employed by the Company as a full-time hourly-rate employee in the United States by the Company or by a wholly-owned or substantially wholly-owned domestic subsidiary in accordance with I.R.C. Section 414(b), (c), and (m) thereof, which the Board of Managers or its designee for such purposes has approved for inclusion in this Plan and which are specifically identified in Appendix A, including:

1. Hourly-rate persons employed on a full-time basis
2. Part-time hourly-rate employees.

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(b) The term "Employee" shall not include:

1. employees represented by a labor organization which has not signed an agreement making the Plan applicable to such employees;
2. leased employees as defined under IRC Section 414(n);
3. contract employees, bundled-services employees, consultants, or similarly situated individuals, or individuals who have represented themselves to be independent contractors;
4. employees of any wholly owned or substantially wholly owned subsidiary of the Company except as their participation in this Plan is expressly approved by the Company Board of Managers or its designee for such purposes and as specifically identified in Section 2.05(a).

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(c) Only Employees are eligible to participate in this Plan. The following classes of individuals are ineligible to participate in this Plan, regardless of any other Plan terms to the contrary, and regardless of whether the individual is a common-law employee of the Company:

1. Any individual who provides services to the Company where there is an agreement with a separate company under which the services are provided. Such individuals are commonly referred to by the Company as "contract employees" or "bundled-services employees";
2. Any individual who has signed an independent contractor agreement, consulting agreement, or other similar personal service contract with the Company;
3. Any individual who both (a) is not included in any represented bargaining unit and (b) who the Company classifies as an independent contractor, consultant, contract employee, or bundled-services employee during the period the individual is so classified by the Company.

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The purpose of this provision is to exclude from participation all persons who may actually be common-law employees of the Company, but who are not paid as though they were employees of the Company, regardless of the reason they are excluded from the payroll, and regardless of whether that exclusion is correct.

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2.07 "Grace Period"

The term "Grace Period" shall mean the period of time from January 1 through March 15 following the Plan Year. During this "grace period", the Participant may incur qualified medical expenses and apply for reimbursement of such expenses from the prior Plan Year's Company Credit. A Participant may apply for reimbursement through the last day of the fourth month following the end of the Plan Year. The "Grace Period" shall be administered in accordance with regulations under IRC Section 125.

2.08 "Health Care Expense"

(a) The term "Health Care Expense" shall mean an unreimbursed expense incurred for services performed during a Plan Year for a Participant or Dependent for health care as defined in IRC Section 213(d). Only such health care expenses are eligible for reimbursement from this Plan.

(b) The term Health Care Expense includes deductibles and co-payments, but shall not include:

1. any required monthly contributions or premiums for GM provided health care coverage and long term care insurance;

2. premiums or contributions paid for non-GM coverage and long term care insurance;

3. expenses which are payable by other plans;
or

4. expenses which would have been payable except that the Participant or Dependent failed to follow the rules of the Participant's option under the General Motors Health Care Program for Hourly Employees.

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2.09 "IRC"

The term "IRC" shall mean the Internal Revenue Code of 1986, as amended.

2.10 "Named Fiduciary"

The term "Named Fiduciary" shall mean the GM Employee Benefits Policy Committee, (EBPC) with respect to this Plan. The EBPC may delegate authority to carry out such of its responsibilities as it deems proper to the extent permitted by the Employee Retirement Income Security Act of 1974.

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2.11 "Participant"

The term "Participant" shall mean an Employee who participates under this Plan.

2.12 "Plans Workforce"

The term "Plans Workforce" shall mean employees, contract workers, and/or consultants performing plan administration functions employed or engaged by the Employee Benefits Staff; the Employee Cost Analysis Staff; the GM Benefits and Services Center; the Chief Privacy Officer, members of the Employee Benefit Plans Committee; assigned members of the GM Audit Staff while performing Plan audits; and assigned members of the GM Legal Staff who advise the Plan.

2.13 "Plan Year"

The term "Plan Year" shall mean the calendar year.

2.14 "Protected Health Information"

The term "Protected Health Information" as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA), shall mean information created or received by a health plan, health care provider, or health care clearinghouse that relates to the past, present, or future physical or mental health or condition of an individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual. In addition, the information either identifies the individual; or there is a reasonable basis to believe the information can be used to identify the individual.

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2.15 "Qualified Reservist Distribution"

The term "Qualified Reservist Distribution" shall mean any distribution to a Participant of all or a portion of the balance in the Participant's account if such Participant by reason of being a member of a reserve component of the U.S. armed forces is ordered or called to active duty for a period in excess of 179 days, or an indefinite period, and such distribution is made during the period beginning on the date of such order or call and ending at the close of the Grace Period following that Plan Year.

2.16 "Substantiation"

The term "Substantiation" shall mean the required documentation in the form of a valid prescription or medical order from a medical provider for certain over-the-counter drugs or medicines, or certain medical services to qualify as reimbursable expenses from a health flexible spending arrangement.

**ARTICLE III
ELIGIBILITY**

3.01 An employee shall be eligible to participate in the Plan:

(a) if they are classified as an "Entry Level Employee" as defined in the Memorandum of Understanding UAW-GM Entry Level Wage and Benefit Agreement, hereafter referred to as the MOU, as production employees hired after October 15, 2007, and

(b) is eligible and enrolled in Company provided health care coverage under the terms of the GM Health Care Program for Hourly Employees.

3.02 Date of eligibility for the Plan begins at the time an Entry Level Employee first becomes eligible under terms of the GM Health Care Program for Hourly Employees for Company provided health care coverage and enrolls in such coverage.

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3.03 Eligibility for the Plan shall terminate upon loss of eligibility for Entry Level health care coverage under the terms of the GM Health Care Program for Hourly Employees.

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ARTICLE IV
PARTICIPANT ACCOUNTS

4.01 The Administrator shall maintain an account for each eligible Participant. Participant's accounts shall be unfunded, notional accounts. No interest will be credited to Participant's accounts.

4.02 A Participant may submit a request for benefits for expenses incurred during the Plan Year, including the Grace Period, at any time before the end of the fourth month after the Plan Year. Amounts remaining in a Participant's account at the end of the fourth month after the end of such Plan Year will be forfeited by the Participant. Such forfeited amounts will revert to the Company and be used, in whole or in part, to:

(a) reduce reasonable expenses of administering this Plan or

(b) offset any Plan losses incurred as a result of the reimbursement of any Participant's Annualized Benefit Amount wherein such reimbursement exceeds the Annualized Benefit Amount.

4.03 Upon termination of employment, a Participant will only be able to submit reimbursement claims for eligible Health Care Expenses incurred prior to Effective Date of Termination.

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ARTICLE V
PLAN BENEFITS AND SUBSTANTIATION OF CLAIMS

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5.01 The Company shall credit to each eligible Participant's account each Plan Year an Annualized Benefit Amount equal to \$300 for an employee with individual health care coverage, or \$600 for an employee with two-party or family coverage, beginning at the time they first become eligible and enrolled for Company provided health care coverage under the GM Health Care Program for Hourly Employees as modified by Attachment B-1 of the MOU.

5.02 In subsequent Plan Years, Participant's will be eligible for the Annualized Benefit Amount in the same amount described above, which will be credited to their Plan account in any Plan Year (or portion thereof) in which they are eligible for such Company provided health care coverage at the beginning of the year. Entry-level employees who are not eligible for health care coverage at the beginning of any year, will not be eligible for any of the Annualized Benefit Amount until health care coverage eligibility commences or is reinstated during the year.

5.03 The entire amount of a Participant's Plan account shall be available to reimburse a Participant for Health Care Expenses as defined under Article VII, incurred at any time during the Plan Year, including the Grace Period, as long as the expense is incurred while the Participant's account has a credit balance.

ARTICLE VI
TERMINATION OF PLAN COVERAGE DUE TO EMPLOYMENT RECLASSIFICATION

If the Participant's eligibility to participate in this Plan is terminated due to reclassification from Entry Level Employee to any other employment classification, the Participant will only be able to submit reimbursement claims for eligible Health Care Expenses incurred prior to such reclassification.

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ARTICLE VII
ELIGIBLE EXPENSES

7.01 If permitted by federal tax law, regulations or rulings, Health Care Expenses include the reasonable costs for the following health care services and supplies for the Participant and eligible Dependents:

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(a) Deductibles and Co-payments applicable under the GM Health Care Program for Hourly Employees; such as co-payments for prescription drugs, hearing aids, vision care, dental care, and durable medical equipment-;

(b) Dental and vision care for employees who are not eligible to receive dental and vision coverage;

(c) Expenses which exceed the benefit maximums of the GM Health Care Program for Hourly Employees;

(d) Expenses for medical, dental, or vision related services that are incurred by Employees independent of medical coverage they may have under the GM Health Care Program for Hourly Employees, and are reimbursable as defined by IRC regulations. These expenses may include:

1. Abortions, legal;
2. Acupuncture;
3. Alcoholism and Substance Abuse;
4. Ambulance Transportation;
5. Artificial limbs;
6. Artificial teeth;
7. Birth control pills;
8. Braces;
9. Braille - books and magazines;
10. Chiropractors;
11. Christian Science practitioners' fees;

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Art. VII, 7.01(d)12

12. Crutches;

13. Dental fees, including advance payments for orthodontia provided the Participant has actually made the payment in advance in order to receive such services;

14. Dentures;

15. Health care diagnostic fees;

16. Eyeglasses, including examination fee;

17. Fee of practical nurse;

18. Hearing devices and batteries;

19. Hospital services;

20. Insulin;

21. Laboratory fees;

22. Over the counter medicines or drugs provided such medicines or drugs are prescribed by a physician

23. Nurse's fees;

24. Orthopedic shoes;

25. Oxygen;

26. Physicians services, including osteopaths, psychologists, and psychiatrists;

27. Prescription drugs, including prescribed vitamins and medical supplies;

28. "Seeing-eye" dog and its upkeep;

29. Sterilization fees;

30. Surgical fees;

31. Health care therapy treatments;

32. Wheelchair; and

33. X-rays.

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7.02 The following items are not covered under the Plan:

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- (a) Monthly contributions and/or premiums for medical, vision, or dental coverage(s);
- (b) Health care coverage premiums which may include Medicare Parts A&B, COBRA Continuation coverage, and long-term care insurance;
- (c) Expenses incurred if an employee fails to follow the rules of the GM Health Care Program for Hourly Employees;
- (d) Expenses which are reimbursed under another plan or are claimed as a personal tax deduction;
- (e) Health care treatments, medicine, or services which are not legal;
- (f) Domestic help (apart from nursing services) even if recommended by a physician;
- (g) Health programs offered by resorts, health clubs, and gyms;
- (h) Expenses for weight reduction or smoking cessation programs for general health purposes and unrelated to specific ailments;
- (i) Expenses for services not yet received;
- (j) Health-related home improvements, such as swimming pools and air conditioners;
- (k) Marriage/family counseling fees;
- (l) Travel expenses for health care;
- (m) Transportation expenses related to health care;
- (n) Non-prescription dietary supplements (e.g. vitamins) and other items merely beneficial to general health as determined by the Administrator;
- (o) Cosmetics, sundries, and toiletries;

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(p) Hair treatments and medication to prevent hair loss even if prescribed by a physician;

(q) Scientology fees; and

(r) Maternity clothing.

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ARTICLE VIII

REQUEST FOR BENEFITS

8.01 A Participant may submit a request for benefits for expenses incurred during the Plan Year, including the Grace Period, at any time up to the last day of the fourth month following the end of the Plan Year, subject to the following conditions:

(a) The benefit payable may not exceed the amount credited to the Participant's account for the Plan Year, less any prior benefit payments during the Plan Year, as of the time the benefit is determined.

(b) The request for benefits must be made using one of the procedure's prescribed by the Administrator.

(c) The participant may be required to provide substantiation of the request for reimbursement to verify the Health Care Expense.

8.02 The Participant may request benefit payment from the Plan in the following manor:

(a) Use of an account debit card, which may require further substantiation of all amounts that are reimbursed through use of the card. Debit card transactions will be approved at the point of sale as long as the following criteria are met:

1. The Participant has an active account.
2. The Participant has funds available in the amount of the purchase at the time the debit card is used.
3. The Participant incurs covered medical expenses at a provider that is qualified to provide the service.

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4. The debit card has not been suspended due to previously submitted unsubstantiated claims as stipulated as following:

(b) Through direct entry of claims into the Participants online account via the Administrator's web site. Claims submitted via the online account may require substantiation. If an expense requires additional substantiation, Participants will be notified in one of the following ways:

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1. Online claims activity will state that further substantiation is required,
2. Participant banking statements will indicate that substantiation is required.
3. Participant may receive an email or letter via U.S. mail alerting them to submit the required documentation.

(c) Calls made directly to the Administrator's Call Center requesting that a claim be entered on behalf of the Participant may require substantiation.

8.03 Participants who fail to provide required substantiation for reimbursable expenses will be at risk of having their FSA and/or any related debit card suspended following the Administrator's suspension process. This process will include adequate notice to the Participant.

Any account which is suspended at the start of a Plan Year due to unsubstantiated claims, will not be credited with the new Plan Year amount until either the appropriate documentation has been submitted to the Administrator or the Participant has reimbursed the Administrator the value of the unsubstantiated claim in order to un-suspend the account and/or debit card.

8.04 In the event that the Participant dies or is incapacitated, the Administrator may will pay any eligible ~~the~~ benefits to the Participant's estate or legal guardian for the remainder of the Plan Year.

8.05 Request for a Qualified Reservist Distribution.

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An Participant who by reason of being a member of a reserve component of the U.S. armed forces is ordered or called to active duty for a period in excess of 179 days for an indefinite period may request a Qualified Reservist Distribution. Such a request must be made for the Plan Year that the participant is called to active duty and the Participant must provide copies of all applicable military orders reflecting the same. Upon approval of such request by the Administrator, a distribution shall be made within sixty (60) days in the amount requested but not in excess of the account balance on the date of such request, minus qualified health care contributions made as of such date.

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ARTICLE IX
ADMINISTRATION

9.01 Administrator Authority

(a) The Administrator Company will have discretionary authority to interpret, apply, and construe the Plan provisions in accordance with the terms of the Plan. The Administrator Company's discretionary authority includes but is not limited to:

1. establishing rules, regulations, and procedures to discharge its duties;
2. interpreting the Plan, including supplying any omission in accordance with the intent of the Plan;
3. deciding all questions concerning eligibility of any Employee to become a Participant;
4. approval of any change of election; and
5. performing any other act or acts necessary to the performance of its duties.

(b) The Administrator Company will provide notice, in writing, to a Participant if any claim under the Plan has been denied, setting forth the specific reason for the denial. The Participant will be given 60 days

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from the date of the notice denying such claim to request a full and fair review by the Administrator Company. Such request for review should include any written comments that support the claim and should be mailed to: GM Benefits & Services Center, P.O. Box 770003, Cincinnati, OH 45277-1060. The decision of the Administrator Company is final and binding.

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(c) Unless otherwise provided by law, no Employee or Participant may bring an action against the Plan or the Company until they have exhausted the administrative remedies provided by the Plan or is denied the right to appeal the decision of the Administrator Company.

ARTICLE X
COMPLIANCE WITH the HEALTH INSURANCE PORTABILITY and ACCOUNTABILITY ACT of 1996

10.1 The Company will comply with the provisions of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) rules for use and disclosure of Protected Health Information (PHI). The Company will also take such actions as may be necessary for continued compliance, in the event of subsequent amendment to HIPAA and/or implementation of related federal regulations.

10.2 Permitted uses and disclosures of PHI by the Company in its Plan Sponsor capacity are limited to those associated with sponsorship of the Plan.

10.3 The Plan may release PHI to the Company in its Plan Sponsor capacity, so long as the Plan Sponsor certifies to:

(a) Not use or further disclose the PHI other than as permitted or required by subsection (b) above or as required by law;

(b) Require any agents, including a subcontractor, to whom it provides PHI, to agree to the same restrictions and conditions that apply to the Plan Sponsor with respect to such PHI;

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Art. X, 10.3(c)

(c) In the absence of an appropriate authorization, not use or disclose the PHI for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Company, except that use or disclosure in connection with workers compensation matters will be allowed as permitted by HIPAA;

(d) Agree to report to the Plan any use or disclosure of PHI that is inconsistent with the uses or disclosures provided by subsection (b) above, if and when the Plan Sponsor becomes aware of such inconsistent use or disclosure;

(e) Authorize the Plan to make PHI available to enrollees as required by law;

(f) Authorize the Plan to make PHI available to enrollees for amendment and to incorporate any such amendments as required by law;

(g) Authorize the Plan to make available to enrollees an accounting of disclosures of PHI as required by law;

(h) Agree to make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of the Department of Health and Human Services for purposes of determining the Plan's compliance with HIPAA; and

(i) If feasible, return or destroy all PHI received from the Plan and which is no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, the Plan Sponsor shall limit further uses and disclosures to those purposes that make the return or destruction infeasible.

(j) Agree to make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of the Department of Health and Human Services for purposes of determining the Plan's compliance with HIPAA; and

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Art. X, 10.3(k)

(k) If feasible, return or destroy all PHI received from the Plan and which is no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, the Plan Sponsor shall limit further uses and disclosures to those purposes that make the return or destruction infeasible.

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10.4 The Plan establishes adequate separations from the Plan Sponsor as described in (a), (b) and (c) below.

(a) The Company designates specific people, the Plans Workforce, who may use and disclose PHI on behalf of the Plan for purposes of plan administration functions. The Plans Workforce interacts with certain Business Associates to perform these functions. Plan administration includes, but is not limited to, eligibility determinations, claims processing, business management, customer service, enrollment, audit functions, fraud and abuse detection, quality assurance and disease management. Plan administration does not include any employment-related functions or functions in connection with any other benefits or benefit plans, and the Plan may not disclose information for such purposes absent an authorization from an individual to whom the information pertains, except that use or disclosure in connection with workers compensation matters will be allowed as permitted by HIPAA.

(b) Access and use of PHI by Plans Workforce members is limited to plan administration functions performed on behalf of the Plan.

(c) Any issues of non-compliance by Plans Workforce members will be investigated. For General Motors employees, non-compliance may result in disciplinary action up to and including termination of employment. In the case of contract workers or consultants, non-compliance may result in termination of the contract.

10.5 The Plan may use and disclose PHI as described in (a), (b), (c) and (d) below.

Art. X, 10.5(a)

(a) The Plan may disclose PHI to the Company in its capacity as Plan Administrator, to carry out plan administration functions consistent with subsection (4).

(b) The Plan may disclose PHI to the Plan Sponsor only if an applicable notice of privacy practices with a provision permitting such disclosure has been provided to enrollees.

(c) In the absence of an appropriate authorization, the Plan may not disclose PHI to the Company for the purpose of employment-related actions or decisions or in connection with any other benefit or employee benefit plan of the Company, except that use or disclosure in connection with workers compensation matters will be allowed as permitted by HIPAA.

(d) Access to PHI is restricted to persons who need it to carry out their job duties in administering the Plan. Use and disclosure is limited to the amount reasonably necessary to accomplish the intended purpose.

10.6 The Plan may disclose Summary Health Information to the Company in its Plan Sponsor capacity for the purpose of:

(a) Obtaining premium bids from health plans and other third party administrators for providing coverage under the Plan;

(b) Modifying, amending, or terminating the Plan.

ARTICLE XI NON-ASSIGNABILITY

11.01 It is a condition of the Plan, and all rights of each Participant shall be subject thereto, that no right or interest of any Participant in the Plan shall be assignable or transferable, in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge, bankruptcy, or in any other manner, and no right or interest of any Participant in the Plan shall be liable for, or subject to, any obligation or liability of such Participant.

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ARTICLE XII
AMENDMENT, MODIFICATION, SUSPENSION,
or TERMINATION

12.01 The Company reserves the right to amend, modify, suspend, or terminate the Plan at any time by action of its Board of Managers or other individual or committee expressly authorized by the Board to take such action. The benefits to which a Participant is entitled are determined solely by the provisions of the Plan. Absent an express delegation of authority from the Board of Managers, no one has the authority to commit the Company to any benefit or benefit provisions not provided for under the Plan, or to change the eligibility criteria or any other provisions of the Plan.

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APPENDIX A

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Manual Transmissions of Muncie, LLC (formerly New
Venture Gear, Muncie, Indiana.)

**ENTRY-LEVEL
BENEFITS**

ATTACHMENT B

Attachment B

Benefit Plans Agreement

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This Attachment B supersedes the Entry Level Attachment B as set forth in the 2007 Collective Bargaining Agreement. In general, the terms of the 2011 Supplemental Agreements covering the Benefit Plans between the UAW and GM are the same for Entry Level employees as they are for Traditional employees except as noted below. Benefits described herein reflect the general structure agreed upon by the parties. Each Benefit Supplemental Agreement will be comprehensively amended to incorporate these differences.

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SECTION I: HEALTH CARE PROGRAM

Health Care coverages for Entry Level employees will be identical to the coverages provided to Traditional employees in the General Motors Health Care Program for Hourly Employees (the "Program") except for the following:

1. Entry Level employees become eligible for health care coverages reflected in Appendices A and B (Medical Plan) as provided in Article III, Section 2(a)(1) of the Program.
2. Entry Level employees become eligible for coverage reflected in Appendix C (Dental Plan) and for annual eye exams reflected in Appendix D (Vision Plan), on the first day of the month next following the month in which the Entry Level employee is actively at work (or on disability leave) after acquiring three (3) years of seniority. Entry Level employees may obtain eyeglass frames and lenses at discount through Vision network providers.
3. Entry Level employees will become eligible for full coverage as reflected in Appendix D (the Vision Plan) on the first day of the month next following the month in which the Entry Level employee is actively at work (or on disability leave) after acquiring five (5) years of seniority.
4. Entry Level employees will have their Medical Plan enrollment limited to the TCN option, modified to include the cost-sharing requirements shown in the table below:

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<u>Annual Deductible</u>	
<u>In-Network</u>	
<u>Single</u>	\$300
<u>Family</u>	\$600
<u>Out-of-Network</u>	
<u>Single</u>	\$1,200
<u>Family</u>	\$2,100
<u>Co-Insurance</u>	
<u>In-Network</u>	10%
<u>Out-Of-Network</u>	35%
<u>Out-Of-Pocket Maximum</u>	
<u>In-Network</u>	
<u>Single</u>	\$1,000
<u>Family</u>	\$2,000
<u>Out-of-Network</u>	
<u>Single</u>	No Limit
<u>Family</u>	No Limit
<u>Prescription Drugs (Retail and Mail Order)</u>	
<u>Generic</u>	\$7.50/script
<u>Brand</u>	\$15.00/script

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5. Article II. 4(c)(7) and Article II. 4(c)(8) regarding the Urgent Care Center co-payment and the Emergency Room co-payment will not apply.

6. The opportunity for survivors to continue coverage, or for Entry Level employees to continue coverage post-employment or for periods not in active service, will be limited to self-pay continuation that may be available under federal law.

SECTION II: FLEXIBLE SPENDING ACCOUNT HEALTH REIMBURSEMENT PLAN

- During the life of this Memorandum, the Company will provide annual credits to Health Care Spending Accounts for Entry Level employees in the manner set forth in the Flexible Spending Account Health Reimbursement Plan, Exhibit L.

SECTION III: PENSIONS

Except as specifically modified herein, all benefits shall be governed by the provisions of the Personal Retirement Plan.

A. PERSONAL RETIREMENT PLAN (PRP):

- The Supplemental Agreement covering The GM Personal Retirement Plan for Hourly-Rate Employees in the United States (PRP), Exhibit

K to the 2011 UAW-GM National Agreement provides Pension benefits for Entry Level employees hired prior to the effective date of the agreement.

- Entry Level employees subsequently transferred to a traditional job will remain in the Personal Retirement Plan.

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B. FREEZING AND TERMINATION OF THE PERSONAL RETIREMENT PLAN (PRP) AND TRANSFER OF PRP ACCOUNT BALANCES

- Effective January 2, 2012, the PRP will be frozen such that on and after that date there shall be no additional accruals of Pay Credits. Participants shall continue to earn Interest Credits on their accounts thereafter until the PRP is terminated.
- The PRP will be terminated effective June 30, 2012, or as soon thereafter as is reasonably practicable. Upon the termination of the PRP, each participant will be given the option to either receive a single lump sum distribution or an annuity, or to roll over their account balance to the GM Personal Savings Plan.

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SECTION IV: PERSONAL SAVINGS PLAN (PSP)
Except as specifically modified herein, all benefits shall be governed by the provisions of the Personal Savings Plan (PSP).

A. GM RETIREMENT CONTRIBUTIONS

- For Entry Level employees hired prior to the contract effective date, the Company will contribute an amount equal to 6.4% of the employee's eligible weekly earnings (straight time pay up to 40 hours per week) to the Personal Savings Plan on and after the effective date of the agreement.
- For Entry Level employees and all skilled trades new hires hired on or after the effective date of the agreement, the Company will contribute an amount equal to 4% of the employee's eligible weekly earnings (straight time pay up to 40 hours per week) to the Personal Savings Plan.
- Three years vesting service for retirement contributions and related earnings.

- Contributions will not be available for participant loans and withdrawals until separation from GM.

B. PERSONAL RETIREMENT PLAN ROLLOVER OPTIONS TO THE PSP

- The PSP will accept the rollover of the accrued benefit balances, if elected, under the General Motors Personal Retirement Plan for Hourly-Rate Employees in the United States as reflected in Section III, B.
- Account balances rolled over will have the same distribution options as were available under the Personal Retirement Plan.

C. \$1.00 PER COMPENSATED HOUR CONTRIBUTION

Entry Level employees will receive a Company contribution equal to \$1.00 per compensated hour (straight time hours up to 40 hours per week).

SECTION V: LIFE AND DISABILITY BENEFITS PROGRAM

A. LIFE INSURANCE BENEFITS

Eligibility

- Entry Level employees shall be eligible for Basic Life Insurance and Extra Accident Insurance on the first day of employment with the Company.
- Basic Life Insurance
 - For active Entry Level employees, the Company shall provide Basic Life Insurance coverage in the amount of \$45,000.
- Extra Accident Insurance
 - The Company will provide Extra Accident in the amount of \$22,500.
- Continuation of Company Provided Life Insurance Post Employment for Entry Level employees
 - An insured Entry Level employee with 10 or more years of seniority and at least age 55 at the time of separation from employment with the Company, will be eligible for continuation of Basic Life Insurance coverage in the amount of \$15,000 and Extra Accident Insurance coverage in the amount of \$7,500.

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B. WORK RELATED DEATH BENEFIT:

The work related death benefit coverage will be based on the amount of Extra Accident Insurance then in force for Entry Level employees of \$22,500.

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C. SICKNESS AND ACCIDENT (S&A) BENEFITS:

- Eligibility:
 - Sickness and Accident Benefits and Extended Disability Benefits coverage for Entry Level employees under the Life and Disability Benefits Program will apply on the day after the employee acquires one year of seniority.
- Duration:
 - 1 year seniority but less than 3 years seniority – 26 weeks.
 - 3 or more years seniority – 52 weeks.

D. EXTENDED DISABILITY BENEFITS (EDB):

- Duration:
 - 1 year seniority but less than 3 years seniority – 13 weeks.
 - 3 years seniority but less than 5 years – 26 weeks
 - 5 years seniority but less than 10 years – time for time
 - 10 or more years seniority – maximum 10 years or age 65 whichever comes first
 - At the end of the month in which the maximum EDB amount is payable, the employee's coverage for health care will cease. Life insurance post employment rules will apply.

SECTION VI: SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN (SUB)

- Based on 2011 Plan provisions.

SECTION VII: PROFIT SHARING PLAN

- Based on 2011 Plan provisions.

SECTION VIII: DEPENDENT CARE REIMBURSEMENT PLAN

- Based on 2011 Plan provisions.

SECTION IX: LEGAL SERVICES PLAN

- This plan is eliminated for all current and future Entry Level employees as of December 31, 2013. Any cases received by December 31, 2013, will be processed. Upon completion of the cases received by December 31, 2013, the Plan will be terminated.

The 2007 Supplemental Agreements covering the Benefit Plans between the UAW and GM are applicable with the following exceptions:

SECTION I: Health Care Program

For purposes of the Health Care Program, "Entry Level Employees" as defined in this Memorandum will not be eligible for post-retirement health care coverage from the Corporation, or for Corporation provided coverage for their survivors. They will be eligible for contributions to a fund discussed in subsection 7., below.

Additionally, "Entry Level Employees" will be subject to the adjustments to the General Motors Health Care Program for Hourly Employees as discussed in subsections 1. through 6., below:

1. — They will become eligible for health care coverages under Appendices A and B (Medical Plan) as provided in Article III, Section 2(a)(1) of the Program.
2. — They will become eligible for coverage under Appendix C (Dental Plan) and for annual eye exams under Appendix D (Vision Plan), on the first day of the month next following the month in which the employee is actively at work (or on disability leave) after acquiring three (3) years of seniority. Eyeglass frames and lenses may be obtained at discount through Vision network providers.
3. — They will become eligible for full coverage under Appendix D (the Vision Plan) on the first day of the month next following the month in which the employee is actively at work (or on disability leave) after acquiring five (5) years of seniority.
4. — They will not be able to enroll Sponsored Dependents.

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5. They will have their Medical Plan enrollment limited to the TCN option, modified to include the cost-sharing requirements shown in the table below:

Annual Deductible	
_____ In Network	
_____ Single	\$300
_____ Family	\$600
_____ Out of Network	
_____ Single	\$1,200
_____ Family	\$2,100
Co-Insurance	
_____ In Network	10%
_____ Out Of Network	35%
Out Of Pocket Maximum	
_____ In Network	
_____ Single	\$1,000
_____ Family	\$2,000
_____ Out of Network	
_____ Single	No Limit
_____ Family	No Limit
Prescription Drugs (Retail or Mail Order)	
_____ Generic	\$7.50/script
_____ Brand	\$15.00/script

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6. During the life of this Memorandum, the Corporation will provide annual credits to Health Care Spending Accounts for them (See Attachment B-1).

7. Upon retirement or death, Program coverage will cease at the end of the month last in active service. In lieu of Corporation contributions for health care coverage in retirement (or for surviving spouse health care coverage), and continuing during the working career of all new hires, the Corporation will contribute an amount equal to \$1.00 for every compensated hour into the employee's 401k plan. The parties have agreed to continue to study more efficient methods for delivering this benefit.

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ATTACHMENT B-1

Flexible Spending Account

~~Entry Level Employees will be eligible for a credit to a Flexible Spending Account in the amount of \$300.00 for an employee with individual health care coverage, or \$600.00 for an individual with family coverage, at the time they first become eligible for health care coverages. In subsequent years, they will be eligible for Corporation credits to such Flexible Spending Accounts in any year (or portion thereof) in which they are eligible for health care coverages.~~

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~~Entry Level Employees who are not eligible for health care coverages at the beginning of any year, will not be eligible for Corporation credits to the Flexible Spending Account. However, if coverage commences or is reinstated during the year, the individual immediately will become eligible for the Account.~~

~~Subject to changes in federal tax law, almost any health care expense that is eligible for a deduction for federal income tax purposes may be eligible for reimbursement from the Flexible Spending Account. However, a new hire may not deduct an eligible expense on his/her federal income tax return and receive reimbursement for that same expense. In addition, expenses eligible for reimbursement from a Flexible Spending Account include deductibles and co-payments, but not contributions paid for health care coverage continued through General Motors or premiums paid for non-GM coverage.~~

~~The entire amount of the Flexible Spending Account is available to be paid for eligible expenses at any time, as long as the expense is incurred while covered by the Account. If an Entry Level Employee's health care coverages are terminated during the year, the individual will still be able to file claims for services rendered during that year.~~

~~Claims may be filed for services received in any year for which a Flexible Spending Account is established. Claims for services incurred in a calendar year may be submitted for reimbursement through March 31 of the following year. Entry Level Employees have until March 31 of the following year to submit expenses for services rendered during the prior plan year. Claims that are submitted after that time for a prior year cannot be reimbursed.~~

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~~If an individual submits a reimbursement claim form and is reimbursed for expenses that are not covered, or for more than should be allowed, federal law requires that such reimbursement is taxable income to claimant. The claimant will be responsible for paying any tax required on such amounts.~~

~~Flexible Spending Account credits may be used only for eligible expenses. However unused amounts at the end of each calendar year will be forfeited (the "Use it or lose it" rule).~~

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SECTION II: Pensions

The GM Hourly Rate Employee Pension Plan will be amended so that the Pension benefits for Entry Level Wage Employees are as outlined below:

PERSONAL RETIREMENT PLAN:

Entry Level Wage Employees subsequently transferred to a traditional job will remain in the Personal Retirement Plan.

Eligible to participate upon attainment of seniority. GM will provide annual contributions equal to 6.4% of the employee's hourly rate, multiplied by the number of straight time hours worked, to each employee's Personal Retirement Plan account.

Accounts will accrue with interest credited annually at the 30-year U.S. Treasury Bond rate until September 30, 2008; thereafter at the rate specified under Section 417(e) of the Internal Revenue Code (Pension Protection Act).

Plan assets will be retained in the Hourly Rate Employees' Pension Plan trust subject to five year cliff vesting and portability provisions.

There will be no provisions for supplements, temporary benefits or 30 and out retirement.

Annuities with lump sum and roll over option(s) will be available upon separation, if account balance is vested.

Automatic Joint and Survivor benefit annuity provided using the Contingent Annuitant 75% rate.

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SECTION III: Personal Savings Plan (PSP)

Eligibility based on current Plan provisions.

SECTION IV: Life And Disability Benefits Program

Except as specifically modified herein, all benefits shall be governed by the provisions of the Program.

A. BASIC LIFE INSURANCE:

Coverage will be based on wages in accordance with the Schedule of Benefit found in the UAW GM Life and Disability Benefits Program.

B. WORK RELATED DEATH BENEFIT:

Coverage will be based on wages in accordance with the Schedule of Benefit found in the UAW GM Life and Disability Benefits Program.

C. SICKNESS AND ACCIDENT BENEFITS:

Eligibility:

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~~Sickness and Accident Benefits and Extended Disability Benefits coverage under the Life and Disability Benefits Program will apply on the date following the date an employee acquires one year of seniority.~~

~~Duration:~~

~~1 year seniority but less than 3 years seniority — 26 weeks.~~

~~3 or more years seniority — 52 weeks.~~

~~D. — EXTENDED DISABILITY BENEFITS:~~

~~Eligibility and Duration:~~

~~1 year seniority but less than 3 years seniority — 13 weeks.~~

~~3 years seniority but less than 5 years seniority — 26 weeks.~~

~~5 or more years seniority — the same duration as provided in the UAW-GM Life and Disability Benefits Program.~~

~~SECTION V: Supplemental Unemployment Benefit Plan (SUB)~~

~~Except as specifically modified herein, all benefits shall be governed by the provisions of the Plan.~~

~~A. — ELIGIBILITY AND DURATION:~~

~~1 year seniority but less than 3 years seniority — 26 weeks.~~

~~3 or more years seniority — 52 weeks. At the point 52~~

~~weeks is exhausted, the company will provide up to an additional 104 weeks.~~

~~Work related expenses are \$15.00.~~

~~SECTION VI: Profit Sharing Plan~~

~~Eligibility based on current Plan provisions.~~

~~SECTION VII: Dependent Care Reimbursement Plan~~

~~Eligibility based on current Plan provisions.~~