

From: Don Signer, President, Signer Buick-Cadillac

Dear Susan:

I send this as a courtesy to make you and other members of GM and GMAC senior management aware of an action I have taken and the next steps I will take. As the result of a protest I filed over what I consider to be an improper tax ruling against me, on March 1 I provided a letter and supporting documents to a local IRS Revenue Agent who recently contacted me about the protest I had filed in April 2009. My March 1 letter, which is attached, describes the basis for my opinion that the IRS operated in conspiracy with General Motors solely to damage me. I believe that the IRS actions, one in 2005 and the other in 2007-2008, were two elements of an appalling multi-faceted GM scheme to inflict financial and emotional harm upon me in order to weaken me into conceding to its desires to have my Buick and Cadillac franchises back under its control.

As you know from your involvement with my situation when you were Western Region General Manager beginning in April 2006, behind my back in 2005, GM planned to implement with Ken Okenquist the same Buick-Pontiac-GMC-Cadillac Fremont Auto Mall structure I created and GM denied me in the early 1990's. I believe that GM's 2005 plan provided the motive for the harassment. After Mr. Okenquist's Fremont Pontiac-GMC (in Newark) failed in January 2009, Inder Dosanjh apparently became the intended recipient of my franchises after GM would finally successfully induce my exit.

Largely as a result of GM's evolutionary decimation of the Buick brand and product portfolio, GM's denying me Pontiac-GMC four times in the years from 1991 to 2009 virtually engineered my demise even in the absence of the malicious acts. Then upon its elimination of me in its bankruptcy, GM imposed the final destruction on everything I've ever worked for, including the value of my Newark facility GM virtually forced me to build in 1995. Worst of all, its termination action destroyed my identity in the community, as well as in life, and left me with next to nothing to show for my 39 years of dedication to General Motors (29 years in Fremont and Newark, and 10 prior to that at my mother's Oregon GM dealership that she operated for 33 years).

Even more appalling than GM's grossly misguided relocation and Pontiac-GMC denial actions are the unconscionable multiple acts of apparent intentional infliction of harm on me. In my opinion, the actions of participating GM and GMAC employee members of the harassment teams defy business ethics, and make a mockery of GM's website-displayed "Winning With Integrity." The result is a bizarre story that no author or screenwriter could possibly create, details of which can be found at **donsigner.com** under the "Dealership History" tab. All GM dealers, especially those who will have been reinstated through arbitration and those in markets that GM has targeted for Inder Dosanjh-type takeovers, should be concerned about GM's display of a seemingly unconstrained code of ethics.

Mark Reuss has stated that one of his goals is to improve dealer relations, which is something that is sorely needed. It should be noted that for many reasons I didn't file for

arbitration. First, with only Buick and Cadillac, my dealership was non-viable and had been for many years. I survived only because of longtime loyal customers and employees, ownership of the facility, tight expense control, and my long hours. Furthermore, no dealer would want to prolong the abuse by GM I suffered for nearly two decades.

Many people knowledgeable of GM's actions with me have expressed to me their concern for my safety in light of the damaging behavior by multiple outside entities in the past twelve years, mysteriously concurrent with GM's expressed desire for my demise. I share this concern, and as a Fremont resident I registered it with the Fremont Police Department last month and asked that it share the information with the FBI, with which it has regular communication. I will furnish the Fremont Police a copy of the attached IRS letter for inclusion in my file.

I will be meeting with the aforementioned IRS Revenue Agent and his Manager on March 11. Regardless of the IRS's decision on my protest, I plan to send a report of what I consider to be gross misconduct to the U. S. Treasury Inspector General for Tax Administration. Depending on the response, I may also include it with a report of GM's and GMAC's egregious actions I plan to provide to the U. S. Congress and the California State Legislature.

If you have any questions, you may send e-mail to don@donsigner.com, or call me on my cell phone at 510-4[REDACTED].

Sincerely,

Donald R. Signer
Signer Buick-Cadillac
Newark, California

Attachments: First document in attached file is the IRS letter. It is followed by supporting documents numbered to conform to footnotes in the letter.

Cc: Ed Whitacre, GM Chairman
Mark Reuss, GM President
Brent Dewar, GM Vice-President
Michael McCarthy, GMAC President
Keith Constantine, GMAC Vice-President

LAW FIRM OF

[REDACTED] LLP

TELEPHONE [REDACTED]

FACSIMILE ([REDACTED])

VIA ELECTRONIC MAIL (don@donsigner.com)

March 15, 2010

Donald R. Signer
Signer Buick-Cadillac
Newark, California

Re: General Motors LLC

Dear Mr. Signer:

Your electronic mail messages to members of senior management of General Motors LLC have been referred to me for reply.

As you know, Don Signer Buick-Cadillac previously raised the vast majority of the utterly baseless allegations contained in your e-mail messages in an action against General Motors Corporation (now know as Motors Liquidation Company) and GMAC LLC in the Superior Court of the State of California for the County of Alameda. After full discovery, the Court granted GMAC's motion for summary judgment and indicated its intent to enter summary judgment in favor of General Motors Corporation as well. Only that entity's filing of a Chapter 11 petition in the United States Bankruptcy Court for the Southern District of New York prevented the entry of a final judgment rejecting all of your claims for lack of supporting evidence. You subsequently elected not to appeal the judgment in favor of GMAC which rejected, among other things, your claim that GMAC and General Motors Corporation conspired with the Internal Revenue Service to injure you and your dealership.

In any event, General Motors LLC, which acquired certain assets of General Motors Corporation free and clear of any claims against that entity, has no responsibility whatsoever to your dealership based on alleged events that preceded the bankruptcy filing. With respect to the "wind-down" status of your dealership, the choice to sign the Wind-Down Agreement or have the Dealer Agreement rejected under section 365 of the Bankruptcy Code without compensation was yours to make, as was the decision not to avail yourself of arbitration rights under the newly-enacted federal law. General Motors

LLC took no action whatsoever, let alone improper action, to influence either of these decisions. In addition, the Wind-Down Agreement your dealership signed contained a full release of all claims which the Bankruptcy Court has retained jurisdiction to enforce.

Finally, please refrain from any further communication with General Motors LLC management. This matter is closed pursuant to the court orders and Wind-Down Agreement executed by your dealership. Should you believe it necessary to communicate with General Motors LLC about your continued baseless allegations, please direct any further correspondence or electronic mail messages to my attention.

Very Truly Yours,


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