

GENERAL MOTORS CORP

Form 8-K

December 03, 2008

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549-1004
FORM 8-K
CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934
Date of Report (Date of earliest event reported) December 2, 2008
GENERAL MOTORS CORPORATION
(Exact Name of Registrant as Specified in its Charter)**

1-43
(Commission File Number)

DELAWARE
(State or other jurisdiction of
incorporation)

38-0572515
(I.R.S. Employer
Identification No.)

300 Renaissance Center, Detroit, Michigan
(Address of Principal Executive Offices)

48265-3000
(Zip Code)

(313) 556-5000
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17-CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Press release issued on December 2, 2008 regarding submission of plan to U.S. government

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On Tuesday December 2, 2008, at the request of the U.S. government, General Motors Corporation (GM) submitted to the Senate Banking Committee and the House of Representatives Financial Services Committee the General Motors Corporation: Restructuring Plan for Long-Term Viability, which is attached as Exhibit 99.1. The plan contains certain non-GAAP financial measures, as defined in Regulation G. The reconciliations of these non-GAAP financial measures to the closest equivalent item presented in accordance with generally accepted accounting principles in the United States are attached as Exhibit 99.2.

Forward-Looking Language

In this filing and in related comments by our management, our use of the words expect, anticipate, estimate, goal, target, believe, improve, intend, potential, continue, designed, opportunity, risk, may, will, project, projected, positioned or similar expressions is intended to identify forward-looking statements that represent our current judgment about possible future events. We believe these judgments are reasonable, but these statements are not guarantees of any events or financial results, and our actual results may differ materially due to a variety of important factors. Among other items, such factors might include: market acceptance of our products; shortages of and price volatility for fuel; significant changes in the competitive environment and the effect of competition on our markets, including on our pricing policies; our ability to maintain adequate liquidity and financing sources and an appropriate level of debt; and changes in general economic conditions. Our most recent reports on SEC Forms 10-K, 10-Q and 8-K provide information about these and other factors, which may be revised or supplemented in future reports to the SEC on those forms.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**EXHIBITS**

| Exhibits | Description | Method of Filing |
|--------------|---------------------------------------------------------------------------------------------------|---------------------|
| Exhibit 99.1 | General Motors Corporation: Restructuring Plan for Long-Term Viability | Attached as Exhibit |
| Exhibit 99.2 | Reconciliations of non-GAAP Financial measures | Attached as Exhibit |
| Exhibit 99.3 | Press release issued on December 2, 2008 regarding submission of plan to U.S. government | Attached as Exhibit |

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

GENERAL MOTORS CORPORATION
(Registrant)

Date: December 2, 2008

By: /s/ NICK S. CYPRUS
(Nick S. Cyprus, Controller
and Chief Accounting Officer)