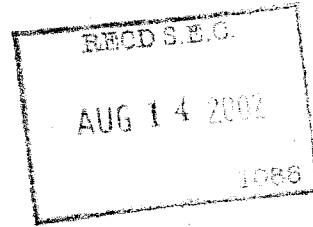


1098



PETER R. BIBLE  
Chief Accounting Officer

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 14 2002



August 14, 2002

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Dear Sir:

Enclosed herewith, pursuant to the Commission Order of June 27, 2002, is the required attestations executed under oath by G. Richard Wagoner, Jr., Chief Executive Officer, and John M. Devine, Chief Financial Officer, concerning covered reports filed with the Commission by General Motors Corporation.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (313) 667-3485.

Very truly yours,

Peter R. Bible  
Chief Accounting Officer

1098

STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER  
AND PRINCIPAL FINANCIAL OFFICER  
REGARDING FACTS AND CIRCUMSTANCES RELATING  
TO EXCHANGE ACT FILINGS

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

I, John M. Devine, Vice Chairman and Chief Financial Officer, state and attest that:


(1) To the best of my knowledge, based upon a review of the covered reports of General Motors Corporation (GM), and, except as corrected or supplemented in a subsequent covered report:

- \* no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- \* no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with GM's audit committee.

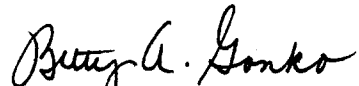
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- \* Annual Report on Form 10-K for the year ended December 31, 2001 of GM;
- \* all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of GM filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- \* any amendments to any of the foregoing.

  
 John M. Devine  
 Vice Chairman and  
 Chief Financial Officer  
 August 14, 2002

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 OFFICE OF THE SECRETARY  
 AUG 14 2002

Subscribed and sworn to  
before me this 14th day of  
August 2002.

  
 Betty A. Gonko  
 Notary Public  
 My Commission Expires:  
 July 2, 2005

BETTY A. GONKO  
 NOTARY PUBLIC OAKLAND CO., MI  
 MY COMMISSION EXPIRES JUL 2, 2005

(ACTING IN WAYNE COUNTY, MI)