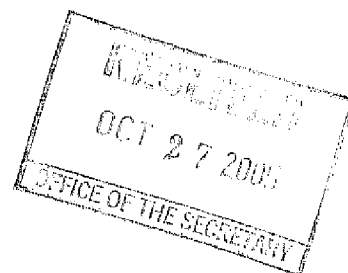


Peter R. Bible  
Chief Accounting Officer

General Motors Corporation  
Mail Code 482-C34-D71  
300 GM Renaissance Center  
Detroit, MI 48265-3000

October 26, 2005

Mr. Jonathan G. Katz  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-9303



Re: Proposed Revisions to Accelerated Filer Definition and Accelerated Deadlines for Filing Periodic Reports (File No. S7-08-05) - 17

Dear Mr. Katz:

General Motors Corporation (GM) appreciates the opportunity to provide comments on the proposed rules concerning the amendment of accelerated filing deadlines for Forms 10-K and 10-Q for fiscal years ending on or after December 15, 2005. Our comments follow:

GM believes that it is in the best interests of both investors and companies that the Commission maintain the current due dates of quarterly and annual reports for all "accelerated filers," regardless of their level of public float. Accordingly, we support the proposed rule with respect to the deadline of 40 days for filing Form 10-Q by all accelerated filers. However, we do not agree with the proposed acceleration of Form 10-K due dates for a newly designated class of large accelerated filers.

The last four 10-K filings by GM have required from 70 to 75 days to accomplish. GM believes that the implementation of the 60-day 10-K deadline would diminish the quality of disclosures and result in increased and unnecessary costs to filers, including GM, while not providing significant corresponding benefit to investors. Further shortening the deadline would place more pressure on large public company management, legal counsel, financial reporting staff, and audit committees, and place additional time constraints on independent auditors.

For the years ended December 31, 2004 and 2003, GM's timeline for filing our Form 10-K follows:

	Days following <u>December 31,</u>	
	<u>2004</u>	<u>2003</u>
• Earnings released:	19	20
• Initial draft 10-K available for review:	24	26
• Approximately six drafts sent to various parties (i.e. legal, treasury, senior management, outside auditors):	27-58	29-51
• Disclosure Committee meeting:	59	52
• Audit Committee meeting:	59	56
• Revisions from above meetings made and reviewed:	59-74	56-70
• Filing:	75	71

We believe, given the necessity for detailed review and approval of the draft report at various levels of management, that shortening the filing deadline would have significantly compromised the integrity and accuracy of our disclosures.

We agree with the reasoning for the postponement of the acceleration of filing dates for fiscal years ending after December 15, 2004, and we believe that many of the same issues impede compliance with any further acceleration of due dates. Among these issues are the following:

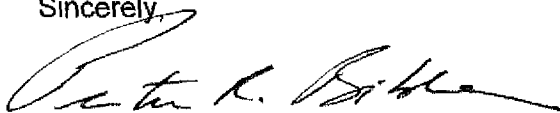
- Maintaining the current 75-day 10-K filing deadline would provide adequate time for companies to produce better quality reports and alleviate substantial demands placed on the same personnel and systems that are key to preparing periodic reports and meeting internal control requirements.
- Additional time will allow management, audit committees, and external auditors to be more involved and coordinate more extensively to resolve difficult issues that may arise in the reporting process.
- Companies and auditors need additional time to comply with the requirements for evaluating and reporting on internal controls, as well as other new and proposed regulations of the SEC, stock exchanges, and the FASB.
- The expanded Form 8-K disclosure requirements and the acceleration of the Form 8-K filing dates provide investors with timely information of significant events affecting companies.

We believe these issues apply especially to the largest companies, that is, those most likely to be designated large accelerated filers, and thus subject to the proposed rule. Such companies are generally more likely to face complex reporting issues and, at the same time, face the most difficulty in coordinating reviews among their boards of directors, audit committees, and senior management.

We do not believe that maintaining the current due dates would significantly disadvantage investors. Rather, GM believes that elimination of the accelerated filing deadlines would in fact benefit investors by ensuring better quality analysis and accurate disclosures of financial data.

Please feel free to contact me at (313) 667-3485 for further discussion on this subject.

Sincerely,



Peter R. Bible  
Chief Accounting Officer