

# KIRKLAND & ELLIS LLP

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April 9, 2015

## Via E-Mail and U.S. Mail

Robert C. Hilliard  
Hilliard Muñoz Gonzales LLP  
719 S Shoreline Blvd # 500  
Corpus Christi, TX 78401

Dear Mr. Hilliard:

I have received the April 7, 2015 letter from your client Laura Christian to GM. GM has responded separately to the media contacted by Ms. Christian or on her behalf with respect to the tax deductibility of Compensation Fund payments. With respect to the other points raised in Ms. Christian's letter, we believe that those points are best left to the judicial system in which litigation concerning ignition switches is pending and you are appearing as counsel. Please convey this response to Ms. Christian.

Sincerely,

s/ Richard C. Godfrey, P. C.  
Counsel for General Motors Company

RCG:cpl

cc: Craig B. Glidden, Esq.