

July 27, 2006

Subject: Letter of Recommendation

While at Toyota, I developed a quality philosophy called GD³. I retired from my executive position at Toyota in 2000 and have since written a book on the GD³ quality process and taught mechanical engineering science/MBA at Kyushu University. My current GM position, Global Executive Director for Quality, Reliability and Durability, started in the first quarter of 2003. I believed the implementation of GD³ would help GM meet long term quality and reliability goals.

Bill Haughey was assigned to help implement GD³ methodologies throughout GM. Bill helped develop training material for DRBFM and trained management and engineers at GMNA (North America) for vehicle and powertrain in 2003 and 2004. Bill later traveled globally and trained GM Holden (Australia), GM Mexico and GM Canada in the GD³ methodologies. He also provided ideas to improve the GD³ methodologies.

GM engineers achieve green belt certification after completion of two quality DRBFM's. I would consider Bill a Black Belt in the GD³ methodologies. He has developed training material, trained multiple green belts and provided ideas to improve the quality process. I believe Bill understands the GD³ methodologies most correctly in all of GM.

It is important that all GM suppliers implement GD³ methodology. Bill has the knowledge and skills to support any company to improve their quality processes by implementing GD³.

I look forward to continuation of my mentoring of Bill after his retirement from GM. I approve Bill's use of my name as a reference and his use of my training material.

Regards,



Tatsuhiko Yoshimura
Global Executive Director QRD, General Motors