

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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Attorneys for the Motors Liquidation
Company GUC Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
: **Debtors.**
:
:
-----X

NOTICE OF 219TH OMNIBUS OBJECTION TO CLAIMS
(Contingent Co-Liability Claims)

PLEASE TAKE NOTICE that on April 14, 2011, the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011, filed an omnibus objection to expunge certain claims (the “**219th Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the 219th Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States

Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **May 17, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 219TH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 219th Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development

Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); (xii) Gibson, Dunn & Crutcher LLP, attorneys for Wilmington Trust Company as GUC Trust Administrator and for Wilmington Trust Company as Avoidance Action Trust Administrator, 200 Park Avenue, 47th Floor, New York, New York 10166 (Attn: Keith Martorana, Esq.); and (xiii) FTI Consulting, as the GUC Trust Monitor and as the Avoidance Action Trust Monitor, One Atlantic Center, 1201 West Peachtree Street, Suite 500, Atlanta, Georgia 30309 (Attn: Anna Phillips), so as to be received no later than **May 10, 2011, at 4:00 p.m. (Eastern Time)** (the "**Objection Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 219th Omnibus Objection to Claims or any claim set forth thereon, the GUC Trust may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 219th Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
April 14, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
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: **(Jointly Administered)**
: **(Jointly Administered)**
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: **(Jointly Administered)**
-----X

219TH OMNIBUS OBJECTION TO CLAIMS
(Contingent Co-Liability Claims)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT "A" ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

The Motors Liquidation Company GUC Trust (the "**GUC Trust**"), formed by the
above captioned debtors (collectively, the "**Debtors**") in connection with the Debtors' Second
Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented or
modified from time to time, the "**Plan**"), respectfully represents:

Relief Requested

1. The GUC Trust files this omnibus objection to certain claims (the “**219th Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.¹

2. Representatives of the GUC Trust have examined the proofs of claim identified on Exhibit “A” and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Contingent Co-Liability Claims**”) assert claims that are subject to disallowance under section 502(e)(1)(B) of the Bankruptcy Code. Accordingly, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, the GUC Trust seeks entry of an order disallowing and expunging the Contingent Co-Liability Claims from the claims register.²

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

¹ Creditors can obtain copies of the cover page of any proof of claim filed in these chapter 11 cases at www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

² The GUC Trust reserves all of its rights to object on any other basis to any Contingent Co-Liability Claims as to which the Court does not grant the relief requested herein.

Background

4. On June 1, 2009, Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.) (collectively, the “**Initial Debtors**”) commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, Remediation and Liability Management Company, Inc. and Environmental Corporate Remediation Company, (the “**REALM/ENCORE Debtors**”) commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. On October 6, 2009, this Court entered the Procedures Order, which, *inter alia*, authorizes “the Debtors, and other parties in interest” to file omnibus objections to 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and certain additional grounds set forth in the Procedures Order. The Procedures Order specifically authorizes

parties in interest to file omnibus objections to claims that are “objectionable under section 502(e)(1) of the Bankruptcy Code.” (Procedures Order at 2.)

7. On March 29, 2011, this Court entered an order confirming the Plan (ECF No. 9941). Section 6.2 of the Plan provides for the creation of the GUC Trust to administer certain responsibilities after the Effective Date (as defined in the Plan), including, resolving outstanding Disputed General Unsecured Claims (as defined in the Plan). All conditions to the occurrence of the Effective Date were met or waived on March 31, 2011, thereby making the Plan effective as of that date.

8. All of the Contingent Co-Liability Claims seek reimbursement and/or contribution from the Debtors, were filed by holders of claims that are co-liable with the Debtors to a third party, and are contingent upon the resolution of lawsuits that are pending or to be asserted in the future. Therefore, pursuant to section 502(e)(1)(b), the Contingent Co-Liability Claims should be disallowed in their entirety.

The Relief Requested Should Be Approved by the Court

I. The Contingent Co-Liability Claims Should be Disallowed Under Section 502(e)(1)(B)

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229, 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelpia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(e)(1)(B) of the Bankruptcy Code provides, in relevant part, the court shall disallow any claim for reimbursement or contribution of an entity that is liable with the debtor to the extent that “such claim for reimbursement or contribution is contingent as of

the time of allowance or disallowance of such claim for reimbursement or contribution.” 11 U.S.C. § 502(e)(1)(B).

10. There are two distinct policies behind section 502(e)(1)(B). First, section 502(e)(1)(B) prevents competition for the limited proceeds of the estate by precluding redundant recoveries by multiple parties on the same underlying claim. *Aetna Cas. & Surety Co. v. Ga. Tubing Co. (In re Chateaugay Corp.)*, No. 93-3659, 1995 WL 429018, at *3 (S.D.N.Y. July 20, 1995) (citations omitted). Second, section 502(e)(1)(B) furthers the administration of bankruptcy cases by preventing “contingent, unresolved indemnification or contribution claims from delaying the consummation of a plan of reorganization or a *final distribution in a liquidating case.*” *In re GCO Serv. LLC*, 324 B.R. 459, 466 (Bankr. S.D.N.Y. 2005) (emphasis added); *see also In re Alper Holdings USA*, No. 07-12148, 2008 WL 4186333, at *7 (Bankr. S.D.N.Y. Sept. 10, 2008) (citations omitted); *In re Wedtech Corp.*, 85 B.R. 285, 290 (Bankr. S.D.N.Y. 1988) (section 502(e)(1)(B) enables “distribution to unsecured creditors without a reserve for these types of contingent claims when the contingency may not occur until after the several years it often takes to litigate the underlying lawsuit”).

11. As this Court recently held in *In re Chemtura Corp.*, for a claim to be disallowed under section 502(e)(1)(B), three elements must be satisfied: “(1) the claim must be for reimbursement or contribution; (2) the party asserting the claim must be liable with the debtor on the claim of a third party; and (3) the claim must be contingent at the time of its allowance or disallowance.” *In re Chemtura Corp.*, 436 B.R. 286, 294 (Bankr. S.D.N.Y. 2010); *see also GCO Serv.*, 324 B.R. at 465 (citations omitted); *Wedtech*, 85 B.R. at 289 (citation omitted). As discussed below, each of these three elements is satisfied with respect to the Contingent Co-Liability Claims.

A. The Contingent Co-Liability Claims Seek Reimbursement and/or Contribution

12. It is clear that the definition of contribution or reimbursement for the purposes of section 502(e)(1)(B) is broad. Courts have held that any claim for reimbursement or contribution, whether arising through common law, contract, or statute, is subject to disallowance under section 502(e)(1)(B). *In re Drexel Burnham Lambert Group, Inc.*, 146 B.R. 98, 101 (Bankr. S.D.N.Y. 1992) (applying section 502(e)(1)(B) to common law theories of contribution); *Alper Holdings*, 2008 WL 4186333, at *5 (applying to contractual claim for indemnification); *In re N.Y. Trap Rock Corp.*, 153 B.R. 648, 651 (Bankr. S.D.N.Y. 1993) (noting a claim for contribution under CERCLA may be disallowed under section 502(e)(1)(B)); *In re Amatex Corp.*, 110 B.R. 168, 171 (Bankr. E.D. Pa. 1990) (“Congress clearly meant to include all situations where indemnitors or contributors could be liable with the debtor within the scope of § 502(e)(1)(B).”). Significantly, for purposes of section 502(e)(1)(B), a claim for indemnification constitutes a claim for reimbursement. *Alper Holdings*, 2008 WL 4186333, at *5 (citing *Wedtech*, 85 B.R. at 290; *GCO Serv.*, 324 B.R. at 465); *see also In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 982, 986 (Bankr. S.D.N.Y. 1992) (“*Drexel II*”) (“courts have always recognized the application of § 502(e)(1)(B) to contractual claims for reimbursement which remain contingent”).

13. As noted above, all of the Contingent Co-Liability Claims were filed by claimants who are co-liable with the Debtors on claims of a third parties and are seeking contingent and unliquidated contribution or reimbursement amounts from the Debtors with respect to those third party claims. While certain of the Contingent Co-Liability Claims may be based upon common law theories of contribution while others are premised upon a contractual right to reimbursement or indemnification, the case law, as set forth above, clearly indicates that all such claims fall within the purview of section 502(e)(1)(B). Accordingly, the first element of section 502(e)(1)(B) is readily established.

B. Holders of Contingent Co-Liability Claims Are Co-Liable with the Debtors

14. As to the second element that the party asserting the claim must be co-liable with a debtor on the claim of a third party, courts have stated that this requirement is to be interpreted broadly and may be satisfied upon a finding that “the causes of action in the underlying lawsuit assert claims upon which, if proven, the debtor *could be* liable but for the automatic stay.” *Chemtura*, 436 B.R. at 295 (quoting *Wedtech*, 85 B.R. at 290) (emphasis added); *see also In re Baldwin-United Corp.*, 55 B.R. 885 (Bankr. S.D. Ohio 1985) (“The phrase ‘an entity that is liable with the debtor’ is broad enough to encompass any type of liability shared with the debtor, whatever its basis.”). A claimant may be co-liable with a debtor even where the underlying plaintiff fails to file a proof of claim against the debtor, *Chemtura*, 436 B.R. at 294, and even after the bankruptcy court disallows the underlying plaintiff’s claim against the debtor, *Alper Holdings*, 2008 WL 4186333, at *6-7 (noting disallowance under section 502(e)(1)(B) is not limited to instances where its use would prevent “double recoveries” against the estate).

15. Each of the Contingent Co-Liability Claims satisfies the requirement that its holder is co-liable with the Debtors on the underlying claim of a third party. All of the Contingent Co-Liability Claims are based upon the claim or potential claim of an underlying plaintiff, under which both the holder of the Contingent Co-Liability Claim and the Debtors may be found liable. As such, the second element is satisfied with respect to each of the Contingent Co-Liability Claims.

C. The Contingent Co-Liability Claims Are Contingent

16. The third and final element is that the claim must be contingent at the time of its disallowance and may be satisfied by a finding that a debtor’s legal duty to pay has not yet arisen and will only exist “after it is triggered by the occurrence of a future event.” *Alper Holdings*, 2008 WL 4186333, at *5. The law is “well-settled that the claim of a co-liable party under [section] 502(e)(1)(B) is contingent until the claimant has made payment on its underlying claim to the

principal creditor and thereby fixes his own right to payment from the debtor.” *In re Eagle-Pitcher Indus., Inc.*, 144 B.R. 765, 769 (S.D. Ohio 1992) (citations omitted); *see Chateaugay*, 1995 WL 429018, at *3 (finding a claim to be contingent under section 502(e)(1)(B) because the claimant did not pay the underlying obligation); *Drexel II*, 148 B.R. at 987 (same). In order for a claim to be disallowed under section 502(e)(1)(B), the claim need only be contingent as of the date of the court’s ruling to disallow the claim. *GCO Serv.*, 324 B.R. at 466; *Alper Holdings*, 2008 WL 4186333, at *5.

17. All of the Contingent Co-Liability Claims are contingent for the very reason that holders of such claims have not made payment on the underlying obligation for which they seek contribution or indemnification from the Debtors. As such, no right to payment has arisen on these contingent claims to date, and it may later be revealed that holders of Contingent Co-Liability Claims may not even be liable themselves on the underlying obligation.

18. As the Contingent Co-Liability Claims satisfy each of the three elements under section 502(e)(1)(B), they must be disallowed in their entirety and expunged from the claim register.

Notice

19. Notice of this 219th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360). The GUC Trust submits that such notice is sufficient and no other or further notice need be provided.

20. No previous request for the relief sought herein has been made by the GUC Trust to this or any other Court.

Conclusion

WHEREFORE the GUC Trust respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
April 14, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for the Motors Liquidation
Company GUC Trust

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
1ST AUTO & CASUALTY INS 2810 CITY VIEW DR MADISON, WI 53718	21342	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$6,000.00 (U)		
			\$6,000.00 (T)		
AFNI INSURANCE SERVICES AFNI FILE #433084 PO BOX 3068 BLOOMINGTON, IL 61702	22252	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$16,376.16 (U)		
			\$16,376.16 (T)		
AFNI INSURANCE SERVICES AFNI FILE # 638978 PO BOX 3068 BLOOMINGTON, IL 61702	22253	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,403.13 (U)		
			\$5,403.13 (T)		
AFNI INSURANCE SERVICES ATTN: ELLEN SCHROEDER 404 BROCK DR BLOOMINGTON, IL 61701 UNITED STATES OF AMERICA	26995	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$1,806.00 (U)		
			\$1,806.00 (T)		
ALCARAZ-HICKERSON, ERIN C/O MERCURY INSURANCE GROUP ATTN CHAD MANN PO BOX 10730 SANTA ANA, CA 92711-0730	22610	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$9,410.55 (U)		
			\$9,410.55 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ALLSTATE INSURANCE COMPANY CLAIM 0130648850 MCCARTHY ATTN: DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	756	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$18,386.15 (U)		
			\$18,386.15 (T)		
ALLSTATE INSURANCE COMPANY CLAIM 012 7203040 LAUER ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	757	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$19,225.00 (U)		
			\$19,225.00 (T)		
ALLSTATE INSURANCE COMPANY CLAIM 5560130428 KRNICH ATTN: DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	759	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,549.57 (U)		
			\$5,549.57 (T)		
ALLSTATE INSURANCE COMPANY GRAY & PROUTY C/O THOMAS W PALECEK, ESQ 3170 FOURTH AVENUE, THIRD FLOOR SAN DIEGO, CA 92103	781	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,721.94 (U)		
			\$10,721.94 (T)		
ALLSTATE INSURANCE COMPANY GRAY & PROUTY C/O THOMAS W PALECEK, ESQ 3170 FOURTH AVENUE, THIRD FLOOR SAN DIEGO, CA 92103	782	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$4,078.21 (U)		
			\$4,078.21 (T)		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ALLSTATE INSURANCE COMPANY GRAY & PROUTY C/O THOMAS W PALECEK, ESQ 3170 FOURTH AVENUE, THIRD FLOOR SAN DIEGO, CA 92103	783	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,290.64 (U) \$7,290.64 (T)	502(e)(1)(B)	Pgs. 1-10
ALLSTATE INSURANCE COMPANY CLAIM #0139504731 ROBERT MAURER ALLSTATE INSURANCE COMPANY ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	11022	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$16,165.62 (U) \$16,165.62 (T)	502(e)(1)(B)	Pgs. 1-10
ALLSTATE INSURANCE COMPANY 0121387112 SYLVESTER ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	745	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$12,304.75 (U) \$12,304.75 (T)	502(e)(1)(B)	Pgs. 1-10
ALLSTATE INSURANCE COMPANY 1468104151 LETRICK VICKIE SHOWALTER PO BOX 29500 ROANOKE, VA 24018	741	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,866.12 (U) \$1,866.12 (T)	502(e)(1)(B)	Pgs. 1-10
ALLSTATE INSURANCE COMPANY CLAIM #0127953081 MILLER ATTN SANDRA LOVERN PO BOX 21169 ROANOKE, VA 24018	968	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,942.86 (U) \$2,942.86 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ALLSTATE INSURANCE COMPANY CLAIM 0112148713 BROST ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	747	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$57,984.90 (U)		
			\$57,984.90 (T)		
ALLSTATE INSURANCE COMPANY CLAIM 1974713130 SPAULDING ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	749	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$27,553.58 (U)		
			\$27,553.58 (T)		
ALLSTATE INSURANCE COMPANY CLAIM# 2785714292 RODRIQUEZ ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	751	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$43,960.86 (U)		
			\$43,960.86 (T)		
ALLSTATE INSURANCE COMPANY CLAIM# 3978845355 QUICENO ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	752	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$32,127.56 (U)		
			\$32,127.56 (T)		
ALLSTATE NEW JERSEY INSURANCE COMPANY AS SUBROGEE OF DOOR QUEST LAW OFFICES OF STEVEN G KRAUS 122 MOUNT BETHEL ROAD WARREN, NJ 07059	889	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$19,126.25 (U)		
			\$19,126.25 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
AUTO CLUB INSURANCE ASSOCIATION C/O GIBSON & SHARPS CHRIS BARNES (737522) GIBSON & SHARPS 4390 BUNSEN PKWY LOUISVILLE, KY 40220	22558	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$107,242.22 (U) \$107,242.22 (T)	502(e)(1)(B)	Pgs. 1-10
BAUMGART LANDSCAPING BAUMGART LANDSCAPING, PEKIN INSURANCE COMPANY P.O. BOX 7695 APPLETON, WI 54912	20925	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$49,578.29 (U) \$49,578.29 (T)	502(e)(1)(B)	Pgs. 1-10
BRYAN W. CANNON AND ASSOCIATES ATTORNEY FOR MID-CENTURY INSURANCE 8619 SOUTH SANDY PARKWAY SUITE 111 SANDY, UT 84070 UNITED STATES OF AMERICA	27172	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,316.52 (U) \$2,316.52 (T)	502(e)(1)(B)	Pgs. 1-10
CASTRO, ANNA 3015 BRIGHT ST FORT WORTH, TX 76105-4807	15316	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,585.24 (U) \$9,585.24 (T)	502(e)(1)(B)	Pgs. 1-10
CHAD ERWIN & STATE FARM MUTUAL AUTO INSURANCE COMPANY C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 E BROAD ST STE 1200 COLUMBUS, OH 43215	50973	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,937.05 (U) \$5,937.05 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CIVIL SERVICE EMPLOYEES SAFEGUARD INS. COMPANY	11749	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
RPM LAW GROUP, P.C.		Liquidation	\$0.00 (A)		
DEVERA L. PETAK		Company	\$0.00 (P)		
244 CALIFORNIA STREET STE300			\$544,022.40 (U)		
SAN FRANCISCO, CA 94111-4311			\$544,022.40 (T)		
CODYS TRANSPORTATION SYSTEMS LLC	21621	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
DEGAN BLANCHARD & NASH		Liquidation	\$0.00 (A)		
6421 PERKINS RD BLDG B		Company	\$0.00 (P)		
BATON ROUGE, LA 70808-6200			\$34,500.00 (U)		
			\$34,500.00 (T)		
COMMERCE INSURANCE	21441	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
11 GORE RD		Liquidation	\$0.00 (A)		
WEBSTER, MA 01570		Company	\$0.00 (P)		
			\$22,718.75 (U)		
			\$22,718.75 (T)		
COMMERCE INSURANCE	22136	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
11 GORE ROAD		Liquidation	\$0.00 (A)		
WEBSTER, MA 01570		Company	\$0.00 (P)		
			\$2,731.07 (U)		
			\$2,731.07 (T)		
COUNTRY FINANCIAL	19851	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
PO BOX 2100		Liquidation	\$0.00 (A)		
BLOOMINGTON, IL 61702		Company	\$0.00 (P)		
UNITED STATES OF AMERICA			\$7,855.95 (U)		
			\$7,855.95 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
COUNTRY MUTUAL INSURANCE COMPANY AS SUBROGEE OF LESTER FORD C/O LAW OFFICES OF MICHAEL A POWELL, LLC 207 W JEFFERSON ST, STE 602 BLOOMINGTON, IL 61701	23158	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$12,459.97 (U)		
			\$12,459.97 (T)		
COUNTRY MUTUAL INSURANCE COMPANY GSO RICHARD SIMMONS C/O SCHNACK LAW OFFICES 510 VERMONT ST QUINCY, IL 62301-2902	22178	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$118,113.00 (U)		
			\$118,113.00 (T)		
COUNTRY PREFERRED INSURANCE COMPANY AS SUBROGEE OF KENDALL SMITH C/O LAW OFFICES OF MICHAEL A POWELL, LLC 207 W JEFFERSON ST, STE 602 BLOOMINGTON, IL 61701	23159	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$3,556.08 (U)		
			\$3,556.08 (T)		
DAWN M SACCO AND MOTORISTS MUTUAL INSURANCE COMPANY ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 EAST BROAD STREET STE 1200 COLUMBUS, OH 43215	50960	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$44,600.00 (U)		
			\$44,600.00 (T)		
DENISE HIPPLER & STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215	50972	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$8,255.25 (U)		
			\$8,255.25 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DEVON MAESTRI CLAIM #APV000778825 GRANGE INSURANCE PO BOX 1218 COLUMBUS, OH 43216 UNITED STATES OF AMERICA	23193	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,176.37 (U) \$7,176.37 (T)	502(e)(1)(B)	Pgs. 1-10
DOOR QUEST KRAUS STEVEN G LAW OFFICES OF 122 MOUNT BETHEL RD WARREN, NJ 07059-5127	16553	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,126.25 (U) \$19,126.25 (T)	502(e)(1)(B)	Pgs. 1-10
ENCOMPASS INSURANCE COMPANY CLAIM #Z4034154 ELLIOT ATTN: DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	754	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,654.15 (U) \$15,654.15 (T)	502(e)(1)(B)	Pgs. 1-10
ENCOMPASS INSURANCE COMPANY CLAIM #Z4028089 RICK SHELTON ENCOMPASS INSURANCE COMPANY ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	22282	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,129.50 (U) \$7,129.50 (T)	502(e)(1)(B)	Pgs. 1-10
ENCOMPASS INSURANCE COMPANY CLAIM 24034379 #NAME? ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	984	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$17,712.40 (U) \$17,712.40 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ENCOMPASS INSURANCE COMPANY CLAIM#Z 4043442 JOHN GIBBONS ENCOMPASS INSURANCE COMPANY ATTN DAVID LAUGHLIN PO BOX 29500 ROANOKE, VA 24018	11023	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,629.24 (U) \$4,629.24 (T)	502(e)(1)(B)	Pgs. 1-10
ERIE INSURANCE LOIS A BURTON PO BOX 598 PARKERSBURG, WV 26102	12598	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$11,961.84 (U) \$11,961.84 (T)	502(e)(1)(B)	Pgs. 1-10
ERIE INSURANCE CO LOIS A BURTON PO BOX 598 PARKERSBURG, WV 26102	12597	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,662.63 (U) \$5,662.63 (T)	502(e)(1)(B)	Pgs. 1-10
ERIE INSURANCE CO LOIS A BURTON PO BOX 598 PARKERSBURG, WV 26102	12599	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$20,388.89 (U) \$20,388.89 (T)	502(e)(1)(B)	Pgs. 1-10
ERIE INSURANCE EXCHANGE AS SUBROGEE OF MAXINE ROSEN INSURED C/O ELIZABETH D SNOVER ESQ JOHNSON DUFFLE STEWART & WELDNER 301 MARKET STREET PO BOX 109 LEMOYNE, PA 17043-0109	3468	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,669.91 (U) \$13,669.91 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ESURANCE PO BOX 2890 ROCKLIN, CA 95677	29776	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,589.13 (U)		
			\$5,589.13 (T)		
Unliquidated					
FOREMOST INSURANCE COMPANY 19634 VENTURA BLVD. SUITE 218 TARZANA, CA 91356 UNITED STATES OF AMERICA	22290	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,395.90 (U)		
			\$10,395.90 (T)		
FRANKENMUTH MUTUAL INSURANCE CO AS SUBROGEE OF GLEN & VIRGINIA WEIDNER ATTN RALPH M REISINGER REISINGER LAW FIRM PLLC 5300 CORPORATE GROVE SE STE 350 GRAND RAPIDS, MI 49512	19153	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$343,655.28 (U)		
			\$343,655.28 (T)		
FRANKENMUTH MUTUAL INSURANCE COMPANY AS SUBROGEE OF MAPLE HILL MIDLAND INC RALPH M REISINGER, REISINGER LAW FIRM PLLC 5300 COPRORATE GROVE SE STE 350 GRAND RAPIDS, MI 49512 UNITED STATES OF AMERICA	7301	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$31,500.00 (U)		
			\$31,500.00 (T)		
GAMBLE, ARNOLD GEICO SBIK 1 GEICO BLVD FREDERICKSBURG, VA 22412-0001	47935	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$17,956.12 (U)		
			\$17,956.12 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

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GARCIA, JEFFERY ANGIE DEBOER FARM BUREAU PO BOX 80299 LINCOLN, NE 68501-0299	4396	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,110.00 (U) \$1,110.00 (T)	502(e)(1)(B)	Pgs. 1-10
GEICO INSURANCE ATTN: CLAIM # 0165656160101036 ONE GEICO CENTER MACON, GA 31296 UNITED STATES OF AMERICA	16442	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$18,513.47 (U) \$18,513.47 (T)	502(e)(1)(B)	Pgs. 1-10
GELINAS, HEATHER GEICO INS 1 GEICO BLVD FREDERICKSBURG, VA 22412-9000	14995	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,810.56 (U) \$7,810.56 (T)	502(e)(1)(B)	Pgs. 1-10
GRANGE INSURANCE DAVON MAESTRIL, SUBROGATION EXAMINER PO BOX 1218 COLUMBUS, OH 43216-1218	45779	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,326.37 (U) \$7,326.37 (T)	502(e)(1)(B)	Pgs. 1-10
GREAT LAKES REINSURANCE UK PLC DEGAN BLANCHARD & NASH 6421 PERKINS RD BLDG B BATON ROUGE, LA 70808-6200	21620	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,500.00 (U) \$34,500.00 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

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GREG VITTARDI AND STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY ZEEHANDELAR SABATINO & ASSOCIATES, LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215	50955	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$50,199.06 (U)		
			\$50,199.06 (T)		
HIGHPOINT SAFETY & INSURANCE CO A/S/O FORTUNATO MAGNIOLA LAW OFFICE OF DEBRA HART 303 FELLOWSHIP ROAD SUITE 300 MOUNT LAUREL, NJ 08054	45788	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$16,071.13 (U)		
			\$16,071.13 (T)		
JANET SCHNIPKE & STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY C/O ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215	50969	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$3,776.75 (U)		
			\$3,776.75 (T)		
KATHY RICE INFINITY INSURANCE COMPANY PO BOX 830807 BIRMINGHAM, AL 35283	46618	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,940.87 (U)		
			\$5,940.87 (T)		
KIMBERLY L HILDEBRAND AND STATE FARM MUTUAL AUTOMOBILE INSURANCE CO ZEEHANDELAR, SABATINO & ASSOCIATES, LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215 UNITED STATES OF AMERICA	50963	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$6,554.75 (U)		
			\$6,554.75 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

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KRISTINA GADEK PO BOX 14272 LEXINGTON, KY 40512	38330	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$3,899.50 (U)		
			\$3,899.50 (T)		
LAMBERT, GREGORY C/O FARM BUREAU INSURANCE COMPANY 2150 INTELLIPLEX DR STE 134 SHELBYVILLE, IN 46176-8550	45975	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$69,427.97 (U)		
			\$69,427.97 (T)		
LIBERTY MUTUAL 5050 W TILGHMAN ST SUITE 200 ALLENTOWN, PA 18104	21236	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$34,518.20 (U)		
			\$34,518.20 (T)		
LLOYD E & PHYLLIS HERRINGTON AND STATE FARM FIRE & CASUALTY COMPANY ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215	50954	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$42,595.38 (U)		
			\$42,595.38 (T)		
METROPOLITAN GROUP PROPERTY & CASUALTY INSURANCE COMPANY GOLDMAN & GRANT 205 W RANDOLPH ST STE 1100 CHICAGO, IL 60606-1813	19287	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,265.56 (U)		
			\$10,265.56 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
METROPOLITAN P&C INSURANCE CO ATTN RICHARD J PLOUFFE ESQ 40 GROVE ST STE 220 WELLESLEY, MA 02482	1377	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,732.95 (U) \$34,732.95 (T) Unliquidated	502(e)(1)(B)	Pgs. 1-10
MICHAEL OYSTER AND STATE FARM MUTUAL AUTOMOBILE INSURANCE CO ZEEHANDELAR, SABATINO & ASSOCIATES, LLC 471 EAST BROAD STREET SUITE 1200 COLUMBUS, OH 43215 UNITED STATES OF AMERICA	50966	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,475.02 (U) \$5,475.02 (T)	502(e)(1)(B)	Pgs. 1-10
MILDRED WATKINS C/O SHANNON SCHLESMAN ZETROUER BUTLER PAPPAS HARBOUR ISLAND BLVD STE 500 TAMPA, FL 33602	50633	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$316,397.13 (U) \$316,397.13 (T)	502(e)(1)(B)	Pgs. 1-10
NAHSHON GRAUMANN / GEICO C/O GEICO GENERAL INSURANCE PO BOX 509119 SAN DIEGO, CA 92150 UNITED STATES OF AMERICA	15080	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,739.22 (U) \$6,739.22 (T)	502(e)(1)(B)	Pgs. 1-10
PAGLIA, VINCE T AS SUBROGOR TO STATE FARM MUTUAL AUTOMOBILE INS. CO. STATE FARM MUTUAL AUTO INS CO C/O PILLEMER & PILLEMER 14724 VENTURA BLVD STE 401 SHERMAN OAKS, CA 91403-3504	27195	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$47,395.57 (U) \$47,395.57 (T)	502(e)(1)(B)	Pgs. 1-10

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PAUL RIPPLINGER AMERICAN FAMILY INSURANCE CLAIM 181-495315 PO BOX 3328 ENGLEWOOD, CO 80155	15750	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$22,256.81 (U)		
			\$22,256.81 (T)		
PRAXIS CONSULTING ASO DIRECT GENERAL SHANE COPLEY PO BOX 5 MUNCIE, IL 47308	5993	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,373.12 (U)		
			\$25,373.12 (T)		
REGINA PRUETTE GMAC INSURANCE PO BOX 1429 WINSTON SALEM, NC 27102-1429	18099	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,024.64 (U)		
			\$25,024.64 (T)		
RICE, LYNETTE / EMC INSURANCE COMPANIES ROWDY EVANS PO BOX 169 MONDAMIN, IA 51557-0169	16389	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,000.00 (U)		
			\$5,000.00 (T)		
RODNEY D. YOUNG ON BEHALF OF RONALD COTTON INSURANCE PO BOX 222043 DALLAS, TX 75222 UNITED STATES OF AMERICA	20704	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$12,093.55 (U)		
			\$12,093.55 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RONALD S SHAPIRO & STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPANY ZEEHANDELAR SABATINO & ASSOCIATES LLC 471 EAST BROAD STREET STE 1200 COLUMBUS, OH 43215	50962	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,138.25 (U)		
			\$5,138.25 (T)		
ST PAUL FIRE & CASUALTY INS CO FZU9855 TRAVELERS INSURANCE ATTN DENISE M JENKS 100 BAYLIS RD MELVILLE, NY 11747	50684	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,305.00 (U)		
			\$20,305.00 (T)		
STATE AUTO INSURANCE AS SUBROGEE OF CHERYL WOJTCWICZ 1300 WOODLAND AVE WDM, IA 50265-2306	9570	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$8,801.02 (U)		
			\$8,801.02 (T)		
STATE AUTO INSURANCE WILBER & ASSOCIATES, PC RE: BENJAMIN DUNCAN PO BOX 2159 BLOOMINGTON, IL 61702-2159	22309	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$6,143.07 (U)		
			\$6,143.07 (T)		
STATE FARM FIRE & CASUALTY COMPANY MUELLER GOSS & POSSI 744 NORTH FOURTH STREET COMMERCE CENTER SUITE 600 MILWAUKEE, WI 53203	20814	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$163,618.12 (U)		
			\$163,618.12 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STATE FARM FIRE AND CASUALTY COMPANY DILBECK MYERS & HARRIS PLLC 239 S 5TH ST STE 1100 LOUISVILLE, KY 40202-3254	49503	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$23,052.50 (U)		
			\$23,052.50 (T)		
STATE FARM MUTUAL AUTOMOBILE INSURANCE COMPAY C/O THE LAW OFFICES OF JEFFREY W PARKS 717 COLLEGE AVENUE 2ND FLOOR SANTA ROSA, CA 95404	6948	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$11,426.08 (U)		
			\$11,426.08 (T)		
STATE FARM MUTUAL AUTOMOBILE INS CO ATTN: JEFFREY R BECKER ESQUIRE PO BOX 550858 JACKSONVILLE, FL 32255	17769	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$15,411.43 (U)		
			\$15,411.43 (T)		
STATE FARM MUTUAL AUTOMOBILE INS CO C/O JEFFREY R BECKER, ESQUIRE PO BOX 550858 JACKSONVILLE, FL 32255	17774	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$24,857.68 (U)		
			\$24,857.68 (T)		
STATE FARM MUTUAL AUTOMOBILE INS CO PILLEMER & PILLEMER 14724 VENTURA BLVD #401 SHERMAN OAKS, CA 91403	27194	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$7,098.50 (U)		
			\$7,098.50 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STOTTS CONSTRUCTION/ AMERISURE INS. CO STOTTS CONSTRUCTION LAW OFFICES OF LEWSLEY & FERRO 26777 HALSTED RD 3RD FLOOR FARMINGTON, MI 48333-3577	23441	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$37,180.90 (U) \$37,180.90 (T)	502(e)(1)(B)	Pgs. 1-10
THE CHARTER OAK FIRE INS CO K6W8803 TRAVELERS INSURANCE ATTN DENISE M JENKS 100 BAYLIS RD MELVILLE, NY 11747	50685	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,590.77 (U) \$13,590.77 (T)	502(e)(1)(B)	Pgs. 1-10
THE CHARTER OAK FIRE INS CO K6W8811 TRAVELERS INSURANCE ATTN DENISE M JENKS 100 BAYLIS ROAD MELVILLE, NY 11747	50686	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,021.95 (U) \$3,021.95 (T)	502(e)(1)(B)	Pgs. 1-10
THE HARTFORD C/O WILBER & ASSOCIATES PC PO BOX 2159 BLOOMINGTON, IL 61702-2159	15209	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,459.75 (U) \$4,459.75 (T)	502(e)(1)(B)	Pgs. 1-10
THE HORACE MANN COMPANIES A/S/O MARK KABOBEL THE AUDIT GROUP INC PO BOX 10539 BRADENTON, FL 34282	23222	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,661.20 (U) \$7,661.20 (T)	502(e)(1)(B)	Pgs. 1-10

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TRAVELERS ADEMUNITY CO. OF AMERICA BVU0805	50681	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
TRAVELERS INSURANCE		Liquidation	\$0.00 (A)		
ATT: DENISE M JENKS		Company	\$0.00 (P)		
100 BAYLIS ROAD			\$17,897.07 (U)		
MELVILLE, NY 11747			\$17,897.07 (T)		
UNITED STATES OF AMERICA					
TRAVELERS HOME & MARINE INS CO L355688	50683	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
TRAVELERS INSURANCE		Liquidation	\$0.00 (A)		
ATTN DENISE M JENKS		Company	\$0.00 (P)		
100 BAYLIS ROAD			\$31,357.82 (U)		
MELVILLE, NY 11747			\$31,357.82 (T)		
UNITED STATES OF AMERICA					
TRAVELERS HOME AND MARINE INSURANCE COMPANY	50682	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
UFS3259		Liquidation	\$0.00 (A)		
TRAVELERS INSURANCE		Company	\$0.00 (P)		
ATT DENISE M JENKS			\$33,835.20 (U)		
100 BAYLIS ROAD			\$33,835.20 (T)		
MELVILLE, NY 11747					
UNITED STATES OF AMERICA					
TRAVELERS INDEMNITY CO. OF AMERICA BVU0806	50680	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
TRAVELERS INSURANCE		Liquidation	\$0.00 (A)		
ATT: DENISE M JENKS		Company	\$0.00 (P)		
100 BAYLIS ROAD			\$106,333.39 (U)		
MELVILLE, NY 11747			\$106,333.39 (T)		
UNITED STATES OF AMERICA					
TRAVELERS PROPERTY CASUALTY CO OF AMERICA A7V3689	50689	Moters	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
TRAVELERS INSURANCE		Liquidation	\$0.00 (A)		
ATTN DENISE M JENKS		Company	\$0.00 (P)		
100 BAYLIS ROAD			\$22,048.20 (U)		
MELVILLE, NY 11747			\$22,048.20 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
UTICA NATIONAL INS CO A/S/O THOMAS & MARY KELLY PO BOX 6589 UTICA, NY 13504	33315	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$4,062.01 (U)		
			\$4,062.01 (T)		
VASIS, ANDREW 6065 LUCERNE LN LAKE IN THE HILLS, IL 60156-6747	11788	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$42,380.70 (U)		
			\$42,380.70 (T)		
WATKINS, MILDRED BUTLER, PAPPAS C/O SHANNON SCHLESMAN ZETROUER S HABOUR ISLAND BLVD STE 500 TAMPA, FL 33602	48329	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$316,397.13 (U)		
			\$316,397.13 (T)		
WESTERN RESERVE MUTUAL CASUALTY CO. ROBERTS, MATEJCZYK AND ITA CO LPA 5045 PARK AVE. W SUITE 2B SEVILLE, OH 44273	46158	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$12,201.10 (U)		
			\$12,201.10 (T)		
			Unliquidated		
WESTERN RESERVE MUTUAL CASUALTY COMPANY ROBERTS, MATEJCZYK AND ITA CO LPA 5045 PARK AVE. W SUITE 2B SEVILLE, OH 44273	46157	Moters Liquidation Company	\$0.00 (S)	502(e)(1)(B)	Pgs. 1-10
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,579.01 (U)		
			\$5,579.01 (T)		
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>	100		\$0.00 (S)		
			\$0.00 (A)		
			\$0.00 (P)		
			\$3,580,814.68 (U)		
			\$3,580,814.68 (T)		

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* : :
: :
Debtors. : (Jointly Administered)
: :
-----X

ORDER GRANTING 219TH OMNIBUS OBJECTION TO CLAIMS
(Contingent Co-Liability Claims)

Upon the omnibus objection to expunge certain claims, dated April 14, 2011 (the “**219th Omnibus Objection to Claims**”),¹ of the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented or modified from time to time, the “**Plan**”), pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Contingent Co-Liability Claims on the ground that such claims should be disallowed under section 502(e)(1)(B) of the Bankruptcy Code, all as more fully described in the 219th Omnibus Objection to Claims; and due and proper notice of the 219th Omnibus Objection

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 219th Omnibus Objection to Claims.

to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 219th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 219th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 219th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit "A"** (the "**Order Exhibit**") annexed hereto under the heading "*Claims to be Disallowed and Expunged*" are disallowed and expunged from the claims registry; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

United States Bankruptcy Judge