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New York, New York 10177  
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Counsel to Atlas Oil Company

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

-----X  
In re : Chapter 11  
: :  
GENERAL MOTORS CORP., *et al.*, : Case No. 09-50026 (REG)  
: :  
Debtors. : (Jointly Administered)  
-----X

**CURE OBJECTION OF ATLAS OIL COMPANY PURSUANT TO SECTION 365(b)(1)  
OF THE BANKRUPTCY CODE TO THE NOTICE OF (I) DEBTORS' INTENT TO  
ASSUME AND ASSIGN CERTAIN EXECUTORY CONTRACTS, UNEXPIRED  
LEASES OF PERSONAL PROPERTY, AND UNEXPIRED LEASES OF  
NONRESIDENTIAL REAL PROPERTY AND (II) CURE AMOUNTS RELATED  
THERETO**

Atlas Oil Company ("Atlas"), by and through its undersigned counsel, files this Cure Objection Pursuant to 365(b)(1) of the Bankruptcy Code to the Notice of (I) Debtors' Intent to Assume and Assign Certain Executory Contracts, Unexpired Leases of Property, and Unexpired Leases of Nonresidential Real Property and (II) Cure Amounts Related Thereto (the "Assignment Notice").

As more fully explained below, Atlas does not object to the assumption of its contracts but rather disputes the proposed Cure Amounts<sup>1</sup> associated with those contracts.

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<sup>1</sup> Capitalized terms not herein defined have the meaning ascribed to them in the Assignment Notice.

## STATEMENT OF FACTS

1. On June 1, 2009, General Motors LLC and certain of its subsidiaries and affiliates (collectively, the “Debtors”) filed their chapter 11 petitions in the Bankruptcy Court for the Southern District of New York (the “Court”).

2. On June 2, 2009, the Court entered its Order, Pursuant to Sections 105, 363 and 365 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004 and 6006, (I) Approving Procedures for the Sale of the Debtors’ Assets pursuant to Master Sale and Purchase Agreement with Vehicle Acquisition Holdings LLC, A U.S. Treasury-Sponsored Purchaser; (II) Scheduling Bid Deadline And Sale Hearing Date; (III) Establishing Assumption and Assignment Procedures; and (IV) Fixing Notice Procedures And Approving Form Of Notice (Docket No. 274) (the “Bidding Procedures Order”).

3. The Assignment Notice is attached to the Bidding Procedures Order as Exhibit D, and Atlas received a copy of the Assignment Notice on June 15, 2009.

4. Atlas received a copy of the Assignment Notice because it is a party to one or more of certain Assumable Executory Contracts that the Debtors may assume and assign to the Purchaser identified in the Notice.

5. Paragraph 5 of the Assignment Notice directs Atlas to access the Contract Website in order to view the Cure Amount to which the Debtors claim it is entitled.

6. According to the Debtors’ Contract Website, the amounts that the Debtors believe must be paid to cure all prepetition defaults under the respective Assumable Executory Contracts with Atlas as of the Commencement Date is (\$8,796.83). A copy of the Debtors’ Contract Website for Atlas is attached hereto and incorporated herein as **Exhibit A**.

7. However, Atlas' books and records regarding the respective Assumable Executory Contracts show a balance of \$49,022.67 that would have to be paid to cure all prepetition defaults under the respective Assumable Executory Contracts as of the Commencement Date in accordance with section 365(b) of the Bankruptcy Code. A copy of Plaintiff's Spreadsheet, the subject additional Invoices and Rejection Notices for the Debtor(s) are collectively attached hereto and incorporated herein as **Exhibit B**.

**LIMITED OBJECTION AND RESERVATION OF RIGHTS**

8. As stated above, Atlas does not object to the assumption of its contracts with the Debtors. Rather Atlas believes that it is entitled to Cure Amounts greater than those listed on the Contract Website.

9. Paragraph 10 of the Bidding Procedures Order directs suppliers like Atlas who dispute the proposed Cure Amount associated with their contracts with the Debtors to file objections with the Court. It further directs the Debtors, Atlas, and the Purchaser to "meet and confer in good faith to attempt to resolve any such objection without Court intervention." (Bidding Procedures Order ¶ 10.)

10. In order to comply with the Court's Bidding Procedures Order and to put the Debtors on notice of the objection to the proposed Cure Amounts associated with its contracts, Atlas files this Cure Objection.

11. In the event that the dispute is not resolved, Atlas reserves the right to supplement this objection with legal arguments and evidence and to present such arguments and evidence at the appropriate time in accordance with ¶10 of the Bidding Procedure Order.

**WHEREFORE**, Atlas requests that its objection be upheld and sustained and that the Cure Amount be found and acknowledged to be \$49,022.67, not (\$8,796.83).

Dated: June 24, 2009  
New York, New York

SMITH, GAMBRELL & RUSSELL, LLP

By: /s/ Beth N. Kibel  
Beth N. Kibel

*Counsel for Atlas Oil Company*

250 Park Avenue, Suite 1900  
New York, New York 10177  
(212) 907-9700

**CERTIFICATE OF SERVICE**

Peter H. Choi, pursuant to 28 U.S.C. § 1746, certifies that: on June 24, 2009, a true and correct copy of the foregoing *Cure Objection of Atlas Oil Company* was filed via the Court's ECF System and will be electronically mailed to the parties that are registered or entitled to receive electronic notifications of such filing. Additionally, a copy of this *Cure Objection of Atlas Oil Company* was served on the following parties at the addresses listed below via Federal Express:

|  |   |
|--|---|
| The Debtors<br>c/o General Motors Corporation<br>Cadillac Building<br>30009 Van Dyke Avenue<br>Warren, MI 48090-9025<br>Attn: Warren Command Center, Mailcode 480-206-114            | Attn: Gordon Z. Novod, Esq.<br>Kramer Levin Naftalis & Frankel, LLP<br>Attorneys for the Creditors Committee<br>1177 Avenue of the Americas<br>New York, NY 10036                         |
| Attn: Harvey R. Miller, Esq.<br>Stephen Karotkin, Esq.<br>Joseph M. Smolinsky, Esq.<br>Weil Gotshal & Manges, LLP<br>Attorneys for Debtors<br>767 Fifth Avenue<br>New York, NY 10153 | Attn: Michael J. Edelman, Esq.<br>Michael L. Schein, Esq.<br>Vedder Price, P.C.<br>Attorneys for Export Development Canada<br>1633 Broadway, 47 <sup>th</sup> Floor<br>New York, NY 10019 |
| Attn: Matthew Feldman, Esq.<br>U.S. Treasury<br>1500 Pennsylvania Avenue NW, Room 2312<br>Washington, DC 20220   | Attn: Diana G. Adams, Esq.<br>Office of the U.S. Trustee for the<br>Southern District of New York<br>33 Whitehall Street, 21 <sup>st</sup> Floor<br>New York, NY 10004                    |
| Attn: John J. Rapisardi, Esq.<br>Cadwalader Wickersham & Taft, LLP<br>Attorneys for Purchaser<br>One World Financial Center<br>New York, NY 10281                                    |   |

I certify under penalty of perjury that the foregoing is true and correct.

Executed on June 24, 2009

/s/ Peter H. Choi  
Peter H. Choi

**EXHIBIT A**

Contract Notices



User: 9Hb84KQe

[My Contracts](#)   [Documents & Links](#)   [Contact Us](#)

Supplier Details

Vendor Master ID: **147356463**

|  |   |
|--|---|
| Supplier Name: <b>ATLAS OIL CO</b><br>Contract Cure Amount: <b>(\$8,796.83)</b><br># of Contracts: <b>26</b> | <a href="#">Click here to view Contract Cure Amount Details</a> |
|--|---|

Contracts

| Row ID        | GM Contract ID | Vendor ID | Counter Party Name | Contract Type | Contract Name/Description | Business Unit/Department | Contract Status |
|---------------|----------------|-----------|--------------------|---------------|---------------------------|--------------------------|-----------------|
| 5716-00036422 | TCS24864       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050568 | TCS12999       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050569 | TCS14001       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050572 | TCS18495       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050574 | TCS18751       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050577 | TCS19810       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050580 | TCS21174       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00050584 | TCS22579       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00084064 | TCS25436       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00084436 | TCS21214       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00084696 | TCS25911       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00085005 | TCS26019       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00088972 | TCS26574       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00089072 | TCS26430       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00107994 | TCS22903       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00108514 | TCS23372       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00109505 | TCS25383       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00114936 | TCS23606       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00117116 | TCS24057       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00121991 | TCS24378       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-00122335 | TCS24458       | 147356463 | ATLAS OIL CO       | Agreement     |                           |                          | Noticed         |
| 5716-01099514 | TCS11062       | 147356463 | ATLAS OIL CO       | N/A           |                           |                          | Noticed         |
| 5716-01099576 | TCS27028       | 147356463 | ATLAS OIL CO       | N/A           |                           |                          | Noticed         |
| 5716-01099689 | TCS27203       | 147356463 | ATLAS OIL CO       | N/A           |                           |                          | Noticed         |
| 5716-01099778 | TCS27330       | 147356463 | ATLAS OIL CO       | N/A           |                           |                          | Noticed         |
| 5716-01099933 | TCS27535       | 147356463 | ATLAS OIL CO       | N/A           |                           |                          | Noticed         |

[Hover mouse cursor here for Contract Status Legend](#)

**Important Notices:** All capitalized terms used, but not defined expressly on this website, have the meaning ascribed to such terms in that certain Order Pursuant To 11 U.S.C. §§ 105, 363, And 365 And Fed. R. Bankr. P. 2002, 6004, And 6006(1) Approving Procedures For Sale Of Debtors' Assets Pursuant To Master Sale And Purchase Agreement With Vehicle Acquisition Holdings LLC, A U.S. Treasury-Sponsored Purchaser; (II) Scheduling Bid Deadline And Sale Hearing Date; (III) Establishing Assumption And Assignment Procedures; And (IV) Fixing Notice Procedures And Approving Form Of Notice.

Purchaser's designation of a purchase order as "Noticed" also means that the Purchaser is designating for assumption and assignment all agreements expressly incorporated into and/or referenced in such purchase order.

All contract descriptions that appear in the "Contract ID," "Contract Type," "Contract Name/Description," "Business Unit/Department," fields are for purposes of contract identification only and shall not be binding on the Debtors or the Purchaser, as the case may be, or serve as an admission, for any purposes in the debtors' chapter 11 cases, including determining the parties' substantive rights under the contract, establishing the executory nature of a contract or establishing the Debtors' proposed treatment of the contract for purposes of contract assumption and assignment.

The proposed cure amounts set forth herein are subject to adjustment to reflect additional invoices processed in GM's accounts payable system that relate to the period before the Commencement Date.

Additionally, the proposed cure amounts set forth herein may not reflect certain debits, chargebacks, claims or other deductions to which GM may be entitled and, in each case, all rights with respect thereto are reserved.

GM is updating this website on a daily basis so please check back if you believe that a discrepancy exists in the invoices processed that relate to the period before the Commencement Date.

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June 24, 2009 @ 08:17:51 AM

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Contract Notices

User: 9HbB4KQe



My Contracts Documents & Links Contact Us

Supplier Details

Vendor Master ID: 147356463

|   |  |
|---|--|
| Supplier Name: <b>ATLAS OIL CO</b>        | <a href="#">Click here to view Contracts</a> |
| Contract Cure Amount: <b>(\$8,796.83)</b> |  |
| # of Contracts: <b>26</b>                 |  |

Cure Amount Details

| Remit DUNS  | PO Number | BOL      | Document Date | Due Date   | Amount            |
|-------------|-----------|----------|---------------|------------|-------------------|
| RD147356463 |           | 10177321 | 5/14/2009     | 05/15/2009 | \$14,649.25 USD   |
| RD147356463 | TCS24458  | 5298393  | 11/17/2008    | 04/24/2009 | \$124.52 USD      |
| RD147356463 | TCS25436  | 5558599R | 2/1/2009      | 04/02/2009 | \$424.27 USD      |
| RD147356463 | TCS26019  | 5598659  | 2/2/2009      | 04/02/2009 | \$323.10 USD      |
| RD147356463 | TCS26019  | 5641245  | 2/12/2009     | 04/02/2009 | \$486.13 USD      |
| RD147356463 | TCS26019  | 5653819  | 2/16/2009     | 04/02/2009 | \$281.60 USD      |
| RD147356463 | TCS26019  | 5613298  | 2/5/2009      | 04/02/2009 | \$711.41 USD      |
| RD147356463 | TCS26019  | 5642050  | 2/12/2009     | 04/02/2009 | \$127.46 USD      |
| RD147356463 | TCS26018  | 5664797  | 2/18/2009     | 04/02/2009 | \$7,480.75 USD    |
| RD147356463 | TCS26019  | 5668551  | 2/19/2009     | 04/02/2009 | \$394.24 USD      |
| RD147356463 | TCS26019  | 5681835  | 2/23/2009     | 04/02/2009 | \$376.45 USD      |
| RD147356463 | TCS25436  | 5585789  | 1/29/2009     | 03/12/2009 | \$574.20 USD      |
| RD147356463 | TCS26019  | 5697321  | 2/26/2009     | 04/02/2009 | \$500.95 USD      |
| RD147356463 | TCS26430  | 5710358  | 3/2/2009      | 05/02/2009 | \$325.37 USD      |
| RD147356463 | TCS26430  | 5725868  | 3/5/2009      | 05/02/2009 | \$385.52 USD      |
| RD147356463 | TCS26430  | 5739202  | 3/9/2009      | 05/02/2009 | \$306.23 USD      |
| RD147356463 | TCS26430  | 5754469  | 3/12/2009     | 05/02/2009 | \$415.60 USD      |
| RD147356463 | TCS26430  | 5767943  | 3/17/2009     | 05/02/2009 | \$393.72 USD      |
| RD147356463 | TCS26430  | 5783450  | 3/19/2009     | 05/02/2009 | \$473.02 USD      |
| RD147356463 | TCS26430  | 5811943  | 3/26/2009     | 05/02/2009 | \$355.45 USD      |
| RD147356463 | TCS25383  | 5526215R | 1/13/2009     | 04/15/2009 | \$17,953.80 USD   |
| RD147356463 | TCS26430  | 5796320  | 3/23/2009     | 05/02/2009 | \$278.89 USD      |
| RD147356463 | TCS26430  | 5824625  | 3/31/2009     | 05/02/2009 | \$325.37 USD      |
| RD147356463 | TCS27028  | 5869420  | 4/9/2009      | 06/02/2009 | \$231.27 USD      |
| RD147356463 | TCS27028  | 5897781  | 4/16/2009     | 06/02/2009 | \$507.02 USD      |
| RD147356463 | TCS27028  | 58402241 | 4/2/2009      | 06/02/2009 | \$450.68 USD      |
| RD147356463 | TCS27028  | 5853468  | 4/7/2009      | 06/02/2009 | \$391.38 USD      |
| RD147356463 | TCS27028  | 5882402  | 4/14/2009     | 06/02/2009 | \$100.81 USD      |
| RD147356463 | TCS26574  | 5805764  | 3/27/2009     | 05/11/2009 | \$31,580.80 USD   |
| RD147356463 | TCS23606  | 5157538  | 11/1/2008     | 05/14/2009 | \$612.47 USD      |
| RD147356463 | TCS27028  | 5911223  | 4/20/2009     | 06/02/2009 | \$296.50 USD      |
| RD147356463 | TCS27028  | 5927194  | 4/23/2009     | 06/02/2009 | \$681.95 USD      |
| RD147356463 | TCS23606  | 5129394  | 11/1/2008     | 05/21/2009 | \$574.78 USD      |
| RD147356463 | TCS23606  | 5129388  | 11/1/2008     | 05/22/2009 | \$103.65 USD      |
| RD147356463 | TCS23606  | 5214263  | 11/1/2008     | 05/21/2009 | \$574.78 USD      |
| RD147356463 | TCS27028  | 5956600  | 4/30/2009     | 06/02/2009 | \$415.10 USD      |
| RD147356463 | TCS23606  | 5186011  | 11/1/2008     | 05/22/2009 | \$593.62 USD      |
| RD147356463 | TCS27330  | 5969847  | 5/4/2009      | 07/02/2009 | \$329.12 USD      |
| RD147356463 | TCS27535  | 0260216  | 5/5/2009      | 07/02/2009 | \$21,082.50 USD   |
| RD147356463 | TCS20851  | 021357   | 6/25/2008     | 03/12/2009 | (\$40,560.00) USD |
| RD147356463 | TCS20851  | 021907   | 8/7/2008      | 03/12/2009 | (\$47,320.00) USD |
| RD147356463 | TCS20851  | A73026   | 10/2/2008     | 03/12/2009 | (\$27,040.00) USD |
| RD147356463 | TCS23606  | 4908866  | 8/11/2008     | 05/21/2009 | -\$ (70.56) USD   |

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Additionally, the proposed cure amounts set forth herein may not reflect certain debts, chargebacks, claims or other deductions to which GM may be entitled and, in each case, all rights with respect thereto are reserved.

GM is updating this website on a daily basis so please check back if you believe that a discrepancy exists in the invoices processed that relate to the period before the Commencement Date.

**EXHIBIT B**



|  |                            |
|--|----------------------------|
| <b>Balance from Contract Notice General Motors claims due</b>        | <b>\$ (8,796.83)</b>       |
| <b>Invoice not on Contract Notices, see attached invoice 5824019</b> | <b>\$ 15,208.35</b>        |
| <b>Invoice not on Contract Notices, see attached invoice 5940743</b> | <b>\$ 332.04</b>           |
| <b>Invoice not on Contract Notices, see attached invoice 5642912</b> | <b>\$ 27,629.89</b>        |
| <b>Invoice for pre - pay fuel</b>                                    | <b>\$ 14,649.22</b>        |
| <b>Balance Due to Atlas Oil</b>                                      | <b><u>\$ 49,022.67</u></b> |



**Invoice**

OIL COMPANY  
24501 ECORSE RD. • TAYLOR, MI 48180 • (800) 878-2000

Customer : GENERAL MOTORS INC.  
Account Number : 26183856  
Delivery Date : 06/24/2009  
Invoice Date : 06/24/2009  
Invoice Number : 6196426-1  
Invoice Terms : WIRE 60 DAYS  
Due Date : 08/23/2009

SOLD TO : GENERAL MOTORS INC.  
GM SHARED SERVICES ACQUISITION BUSINESS PROCESS  
C/O OLYMPIC RECEIPTING- PO BOX 63490  
PHOENIX, AZ 85082-3490

SHIP TO : Account: 26183858  
GENERAL MOTORS COR(BULK)  
3300 GM ROAD  
MILFORD, MI 48380

|                            |                  |
|----------------------------|------------------|
| Current Invoice Amount Due | Total Amount Due |
| \$ 14,649.22               | \$ 40,251.74     |

| Product                     | Product Description              | Delivered Quantity | Unit Price | Extended Price |
|-----------------------------|----------------------------------|--------------------|------------|----------------|
| Order Number : 6196426-1    | Purchase Order Number : TCS27953 |                    |            |                |
| BIO 20% CLEAR               | BIO 20% CLEAR                    | 2,750.00           | 4.6293     | 12,730.58      |
| Item Note: Fuel was prepaid |                                  |                    |            |                |

BOL Number(s) : 6196426-1

**Tax Summary :**

| Tax Description           | Gallons  | Rate    | Extension |
|---------------------------|----------|---------|-----------|
| FED EXCISE TAX DIESEL     | 2,750.00 | 0.24300 | 668.25    |
| MI UNDERGRND STRG TAX FEE | 2,750.00 | 0.00875 | 24.06     |
| MI SALES TAX 6%           | 2,750.00 | 0.06000 | 805.85    |
| FED UNDERGRND STRG TAX    | 2,750.00 | 0.00100 | 2.75      |
| FEDERAL ENV RECOVERY FEE  | 2,750.00 | 0.00190 | 5.23      |
| MI DIESEL TAX BIO         | 2,750.00 | 0.15000 | 412.50    |

No terms discount available for this invoice.

Current Invoice Amount: Due \$14,649.22

We Appreciate Your Business

A service fee is included on a per delivery basis and invoiced as a separate line item and is subject to MI sales tax. A FINANCE CHARGE will be added to all past due accounts. Requests for credit(s) must be received within 45 days of the date of delivery. TAX FREE FUEL PURCHASED ON THIS INVOICE IS PURCHASED FOR THE PURPOSE INDICATED ON THE EXEMPTION CERTIFICATE NO TAX IS INCLUDED IN THE PRICE PER GALLON FIGURE. If your delivery includes fuel additive, please note that the sales tax calculation is based on the extended amount times the .06 sales tax rate, it is not calculated on the gallons. PLEASE CONTACT CUSTOMER SERVICE AT (800) 878-2000 IF YOU HAVE ANY QUESTIONS ABOUT YOUR DELIVERY.



**Payment Coupon**

Please detach and enclose this portion with your payment - Do not send cash

|                     |
|---------------------|
| Your Account Number |
| 26183856            |
| Invoice Date        |
| 6/24/2009           |
| Your Invoice Number |
| 6196426-1           |

Atlas Oil Company  
P.O. Box 672992  
Detroit, MI 48267-2992

| Due Date  | Current Invoice Amount Due | Current Amount Due | Amount Paid |
|-----------|----------------------------|--------------------|-------------|
| 8/23/2009 | \$ 14,649.22               | \$ 40,251.74       |             |

Please make Check Payable To  
ATLAS OIL COMPANY

## Financial Shared Services – Invoice Processing Return Letter

**Date: May 14, 2009**

|                        |              |              |          |
|------------------------|--------------|--------------|----------|
| <b>To:</b>             | ATLAS OIL CO | <b>DCN:</b>  | 618875   |
| <b>Invoice Number:</b> | 5824019      | <b>P.O.:</b> | TCS21214 |

**If you issue a revised invoice please forward to:**

GM Financial Shared Services Acquisition Business Process  
c/o OLIMPIC Receiving  
PO Box 63490  
Phoenix, AZ. 85082-3490

**Requester e-mail address** \_\_\_\_\_

**We are unable to process the attached invoice due to the following:**

- There is a discrepancy between your invoice and the Purchase Order.  
The discrepancy is the ITEM ID/PR # does not match. Supplier needs to contact the requester/buyer. (see attached screen shot)
- Purchase Order quantity is insufficient to perform requested receipt. Supplier needs to contact the requester. (see attached screen shot)

|                         |  |           |                    |                   |  |                     |  |                   |                    |               |  |
|-------------------------|--|-----------|--------------------|-------------------|--|---------------------|--|-------------------|--------------------|---------------|--|
| NPT42030                |  |           |                    |                   |  |                     |  |                   |                    | LOG : TC      |  |
| TC/DZSHX2 /E            |  |           |                    |                   |  |                     |  |                   |                    | DATE: 05/14/0 |  |
| MULTIPLE ITEM RECEIPT   |  |           |                    |                   |  |                     |  |                   |                    | TIME: 13:54:0 |  |
| RECEIPT TYPE:           |  |           |                    |                   |  |                     |  |                   |                    |               |  |
| A/C: SB./RELEASE #:     |  |           |                    | TCS21214 BEG SEQ: |  |                     |  | RECEIPT #:        |                    | RSC #:        |  |
| PACKING SLIP #:         |  | CARGO:    |                    | VERS:             |  | VER COMP:           |  |                   |                    |               |  |
| DOCK:                   |  | CARRIER:  |                    | DATE REC'D:       |  | DATE SHIP'D:        |  | B.P.I. IND:       |                    |               |  |
| VENDOR1: ATLAS OIL CO   |  |           |                    | CMT:              |  |                     |  | ID:               |                    |               |  |
| VENDOR2:                |  |           |                    | PRO#:             |  |                     |  |                   |                    |               |  |
| A/C SEQ#                |  | QTY REC'D |                    | U/M               |  | ITEM ID/PR#         |  | NOUN NAME/PR DESC |                    | CHEMCL        |  |
| 00001                   |  |           |                    | GAL               |  | 1380-001M           |  | FUEL              |                    | 197995        |  |
| 00002                   |  |           |                    | A GAL             |  | 1380-001M           |  | FUEL              |                    | 197995        |  |
|                         |  |           |                    |                   |  |                     |  |                   |                    | QTY OPE       |  |
|                         |  |           |                    |                   |  |                     |  |                   |                    | 8401.0        |  |
|                         |  |           |                    |                   |  |                     |  |                   |                    | 0.0           |  |
| I00003-INQUIRY COMPLETE |  |           |                    |                   |  |                     |  |                   |                    |               |  |
| PF01: HELP              |  |           | PF04: BLANK SCREEN |                   |  | PF07: SB/RL REC INQ |  |                   | PF10: VERSION COMP |               |  |
| PF02: GO TO             |  |           | PF05: RECEIPT HDR  |                   |  | PF08: ITEM BUY HIST |  |                   | PF11: SCROLL FWRD  |               |  |
| PF03: PREVIOUS MENU     |  |           | PF06: ROUTING SLIP |                   |  | PF09: ORD STAT INQ  |  |                   | PASSWORD:          |               |  |
|                         |  |           |                    |                   |  |                     |  |                   |                    | 04707         |  |

**Thank You,  
Vipin Vadakeel**

**Any inquiries regarding the above, contact : [fss\\_invoice\\_processing@gm.com](mailto:fss_invoice_processing@gm.com)**



**Invoice**

Customer : GENERAL MOTORS INC.  
Account Number : 26183856  
Delivery Date : 03/31/2009  
Invoice Date : 03/31/2009  
Invoice Number : 5824019  
Invoice Terms : CASH ON DELIVERY  
Due Date : 05/30/2009

**OLD TO :**  
GENERAL MOTORS INC.  
GM SHARED SERVICES ACQUISITION BUSINESS PROCESS  
C/O OLYMPIC RECEIPTING- PO BOX 63490  
PHOENIX, AZ 85082-3490

**SHIP TO :** Account: 26183856  
GENERAL MOTORS COR(BULK)  
3300 GM ROAD  
MILFORD, MI 48380

| Current Invoice Amount Due | Total Amount Due |
|----------------------------|------------------|
| \$15,208.35                | \$6,680.17       |

| Product                | Product Description                               | Delivered Quantity | Unit Price | Extended Price |
|------------------------|---|--------------------|------------|----------------|
| Order Number : 5824019 | Purchase Order Number: TCS21214                   |                    |            |                |
| BIO 20% CLEAR          | BIO 20% CLEAR<br>PA# 54222B<br>ITEM ID# 1380-001M | 2,788.00           | 4.7500     | 13,243.00      |

BOL Number(s) : 104188 392885

**Tax Summary :**

| Tax Description           | Gallons  | Rate    | Extension |
|---------------------------|----------|---------|-----------|
| FED EXCISE TAX DIESEL     | 2,788.00 | 0.24300 | 677.48    |
| MI UNDERGRND STRG TAX FEE | 2,788.00 | 0.00975 | 24.40     |
| MI SALES TAX 6%           | 2,788.00 | 0.06000 | 167.16    |
| FED UNDERGRND STRG TAX    | 2,788.00 | 0.00100 | 2.79      |
| FEDERAL ENV RECOVERY FEE  | 2,788.00 | 0.00190 | 5.30      |
| MI DIESEL TAX BIO         | 2,788.00 | 0.15000 | 418.20    |

No terms discount available for this invoice.

Current Invoice Amount Due \$15,208.35

We Appreciate Your Business

A service fee is included on a per-delivery basis and invoiced as a separate line item and is subject to MI sales tax. A FINANCE CHARGE will be added to all past due accounts. Requests for credits must be received within 45 days of the date of delivery. TAX FREE FUEL PURCHASED ON THIS INVOICE IS PURCHASED FOR THE PURPOSE INDICATED ON THE EXEMPTION CERTIFICATE NO TAX IS INCLUDED IN THE PRICE PER GALLON FIGURE. If your delivery includes fuel additive, please note that the sales tax calculation is based on the extended amount times the .08 sales tax rate. It is not calculated on the gallons.  
PLEASE CONTACT CUSTOMER SERVICE AT (800) 878-2000 IF YOU HAVE ANY QUESTIONS ABOUT YOUR DELIVERY.



Atlas Oil Company  
P.O. Box 872992  
Detroit, MI 48287-2992

**Payment Coupon**  
Please detach and enclose this portion with your payment - Do not send cash

|                     |                            |                    |             |
|---------------------|----------------------------|--------------------|-------------|
| Your Account Number |                            |                    |             |
| 26183856            |                            |                    |             |
| Invoice Date        | Your Invoice Number        |                    |             |
| 3/31/2009           | 5824019                    |                    |             |
| Due Date            | Current Invoice Amount Due | Current Amount Due | Amount Paid |
| 5/30/2009           | \$15,208.35                | \$-6,680.17        |             |

Please make Check Payable To  
ATLAS OIL COMPANY

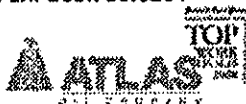
Jennifer Shortridge  
<JShortridge@atlasoil.com>

To: GM Capital Invoicing/Papago@ACS  
cc:  
Subject: FW: GM invoice

05/13/2009 07:53 AM

**Resubmission**

**Jennifer Shortridge**  
Credit & Collections Supervisor  
jshortridge@atlasoil.com  
**www.atlasoil.com**  
Office: 313.662.3542  
Fax: 313.731.0264



Please consider the environment - Do you really need to print this email?

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SKMBT\_60009051217300.pdf

**Financial Shared Services – Invoice Processing  
Return Letter**

**Date: February 25, 2009**

|                        |                              |              |                 |
|------------------------|------------------------------|--------------|-----------------|
| <b>To:</b>             | <b>ALTAS OIL<br/>COMPANY</b> | <b>DCN:</b>  | <b>572864</b>   |
| <b>Invoice Number:</b> | <b>5642912</b>               | <b>P.O.:</b> | <b>TCS25911</b> |

**If you issue a revised invoice please forward to:**

GM Financial Shared Services Acquisition Business Process  
c/o OLIMPIC Receipting  
PO Box 63490  
Phoenix, AZ. 85082-3490

**Requester e-mail address:**

**We are unable to process the attached invoice due to the following:  
Purchase Order not Version Completed. Contact the buyer.**

**Thank You,  
NICOLASA**

**Any inquiries regarding the above, contact : [fss\\_invoice\\_processing@gm.com](mailto:fss_invoice_processing@gm.com)**

*Shortstack  
resubmit  
3/4/09  
Version Completed  
by Leguista  
3/4/09*





24501 ECORSE RD. • TAYLOR, MI 48180 • (800) 878-2000

**Invoice**

Customer : GENERAL MOTORS INC.  
 Account Number : 26183858  
 Delivery Date : 02/17/2009  
 Invoice Date : 02/17/2009  
 Invoice Number : 5642912  
 Invoice Terms : WIRE 60 DAYS  
 Due Date : 04/18/2009

**SOLD TO :**

GENERAL MOTORS INC.  
 GM SHARED SERVICES ACQUISITION BUSINESS PROCESS  
 C/O OLYMPIC RECEIPTING- PO BOX 63490  
 PHOENIX, AZ 85082-3490

**SHIP TO :** Account: 26183858  
 GENERAL MOTORS COR(BULK)  
 3300 GM ROAD  
 MILFORD, MI 48380

| Current Invoice Amount Due | Total Amount Due |
|----------------------------|------------------|
| \$ 27,629.89               | \$(61,601.83)    |

| Product                | Product Description              | Delivered Quantity | Unit Price | Extended Price |
|------------------------|----------------------------------|--------------------|------------|----------------|
| Order Number : 5642912 | Purchase Order Number : TCS25911 |                    |            |                |
| U87 E70/GALLONS        | GASOHOL E 70 87/GALLONS          | 7,000.00           | 3.3500     | 23,450.00      |

BOL Number(s) : 161101 254380

**Tax Summary :**

| Tax Description                  | Gallons  | Rate    | Extension |
|----------------------------------|----------|---------|-----------|
| FED EXCISE TAX GAS               | 7,000.00 | 0.18300 | 1,281.00  |
| MI GAS TAX                       | 7,000.00 | 0.19000 | 1,330.00  |
| MI UNDERGRND STRG TAX FEE        | 7,000.00 | 0.00875 | 61.25     |
| MI SALES TAX 6%                  | 7,000.00 | 0.06000 | 1,488.67  |
| FED UNDERGRND STRG TAX           | 7,000.00 | 0.00100 | 7.00      |
| FEDERAL ENV RECOVERY FEE - GASOL | 7,000.00 | 0.00171 | 11.97     |

No terms discount available for this invoice.

Current invoice Amount: Due \$27,629.89

We Appreciate Your Business

A service fee is included on a per delivery basis and invoiced as a separate line item and is subject to MI sales tax. A FINANCE CHARGE will be added to all past due accounts. Requests for credit(s) must be received within 45 days of the date of delivery. TAX FREE FUEL PURCHASED ON THIS INVOICE IS PURCHASED FOR THE PURPOSE INDICATED ON THE EXEMPTION CERTIFICATE NO TAX IS INCLUDED IN THE PRICE PER GALLON FIGURE. If your delivery includes fuel additive, please note that the sales tax calculation is based on the extended amount times the .08 sales tax rate, it is not calculated on the gallons. PLEASE CONTACT CUSTOMER SERVICE AT (800) 878-2000 IF YOU HAVE ANY QUESTIONS ABOUT YOUR DELIVERY.



24501 ECORSE RD. • TAYLOR, MI 48180 • (800) 878-2000

Atlas Oil Company  
 P.O. Box 672992  
 Detroit, MI 48267-2992

**Payment Coupon**

Please detach and enclose this portion with your payment - Do not send cash

| Your Account Number |
|---------------------|
| 26183858            |

| Invoice Date | Your Invoice Number |
|--------------|---------------------|
| 2/17/2009    | 5642912             |

| Due Date  | Current Invoice Amount Due | Current Amount Due | Amount Paid |
|-----------|----------------------------|--------------------|-------------|
| 4/18/2009 | \$ 27,629.89               | \$(61,601.83)      |             |

Please make Check Payable To  
 ATLAS OIL COMPANY

**Financial Shared Services – Invoice Processing  
Return Letter with Invoice**

**Date: May 14, 2009**

|                        |                     |             |                 |
|------------------------|---------------------|-------------|-----------------|
| <b>To:</b>             | <b>ATLAS OIL CO</b> | <b>DCN:</b> | <b>619211</b>   |
| <b>Invoice Number:</b> | <b>5940743</b>      | <b>P.O:</b> | <b>TCS27028</b> |

**If you issue a revised invoice please forward to:**

GM Financial Shared Services Acquisition Business Process  
c/o OLIMPIC Receipting  
PO Box 63490  
Phoenix, AZ. 85082-3490

**We are unable to process the attached invoice due to the following:**

*The requester referenced on the purchase order cannot be located.*

*Re-submit your invoice with an alternative GM approver.*

We received a letter stating Dave Delong as the approver, but we are unable to locate him. Please send in a alternative GM approver other than Dave.

**GM Approver e-mail address \_\_\_\_\_**

**Attach this Memo to your invoice as the First Page.**

**Thank You,  
Loressia Max**

**Any inquiries regarding the above, contact : [fss\\_invoice\\_processing@gm.com](mailto:fss_invoice_processing@gm.com)**

INVOICE COPY

**FOR CHEMICAL EMERGENCY**  
 Spill, Leak, Fire, Exposure, OR Accident CALL CHEMTREC  
 DAY OR NIGHT 800-424-9300

161101  
 254360

Loading In \_\_\_\_\_ Unloading In 0920  
 Time: Out \_\_\_\_\_ Out \_\_\_\_\_



24501 ECORSE RD.  
 TAYLOR, MI 48180  
 (800) 878-2000

CUST. NO. 26183858

SOLD TO GENERAL MOTORS

DELIVERY ADDRESS Milford

| ORDER NO.  | TRUCK NO. | DRIVER   | DATE    |
|--|-----------|----------|---------|
| 5642912  | 138-227   | W. Schms | 2/17/09 |
| PRODUCT  | GALLONS   | PRICE    | AMOUNT  |
| NO LEAD 84   | 2100      |          |         |
| MID-GRADE 874  | 4901      |          |         |
| SUPER 92 <input type="checkbox"/> 93 <input type="checkbox"/>    |           |          |         |
| K-1 DYED <input type="checkbox"/> CLEAR <input type="checkbox"/> |           |          |         |
| DIESEL #1  |           |          |         |
| DIESEL #2 L.S. DYED <input type="checkbox"/>                     |           |          |         |
| DIESEL #2 H.S.   |           |          |         |
| PLATINUM POWER   |           |          |         |
| WINTERBLEND (%)  |           |          |         |

STICK READINGS

| PRODUCT | Before | After | Change | H <sub>2</sub> O |
|---------|--------|-------|--------|------------------|
|         | in.    | in.   | in.    |                  |
|         | gal.   | gal.  | gal.   |                  |
|         | in.    | in.   | in.    |                  |
|         | gal.   | gal.  | gal.   |                  |
|         | in.    | in.   | in.    |                  |
|         | gal.   | gal.  | gal.   |                  |
|         | in.    | in.   | in.    |                  |
|         | gal.   | gal.  | gal.   |                  |

Charge  C.O.D./Cash  C.O.D. Check  Check # \_\_\_\_\_ Amount \_\_\_\_\_

X AUTHORIZED CUSTOMER SIGNATURE  
*Charles Williams*

PURCHASE ORDER NO.  
 TCS 25411

Financial Shared Services - Invoice Processing  
Return Letter with Invoice

Date: 5.6.2009

|                 |                   |       |          |
|-----------------|-------------------|-------|----------|
| To:             | ATLAS OIL COMPANY | DCN:  | 612872   |
| Invoice Number: | 5940743           | P.O.: | TCS27028 |

We are unable to process the attached invoice due to the following:

*The requester referenced on the purchase order cannot be located.*

*Re-submit your invoice with an alternative GM approver.*

GM Approver e-mail address dwel.delong@gm.com

Attach this Memo to your invoice as the First Page.

Thank You,

SHARON

If you revise or resubmit an invoice please forward to:

GM Financial Shared Services Acquisition Business Process  
c/o OLIMPIC Receipting  
PO Box 63490  
Phoenix, AZ. 85082-3490

Fed Ex:  
General Motors c/o ACS  
2900 S. Diablo Way Suite 161  
Tempe, AZ 85282



Invoice

Customer : GENERAL MOTORS CORPORATION,  
Account Number : 28183372  
Delivery Date : 04/28/2009  
Invoice Date : 04/28/2009  
Invoice Number : 5940743  
Invoice Terms : WIRE 80 DAYS  
Due Date : 08/27/2009

SOLD TO :  
GENERAL MOTORS CORPORATION,  
GM FINANCIAL SHARED SERVICES ACQUISITION BUSINESS PROC  
C/O OLYMPIC RECEIPTING- PO BOX 83490  
PHOENIX, AZ 85082

SHIP TO : Account 28183374  
GENERAL MOTORS (BULK)  
900 BALDWIN  
PONTIAC, MI 48341

| Current Invoice Amount Due | Total Amount Due |
|----------------------------|------------------|
| \$ 332.04                  | \$ 10,487.59     |

| Product                | Product Description                           | Delivered Quantity | Unit Price | Extended Price |
|------------------------|---|--------------------|------------|----------------|
| Order Number : 5940743 | Purchase Order Number : TC827028              |                    |            |                |
| ULS #2                 | #2 CLEAR ULTRA LOW SULFU                      | 112.00             | 2.4007     | 268.88         |
|                        | Item Note: PA #542258<br>GM ITEM ID 1380-0011 |                    |            |                |

BOL Number(s) : 04/27/2009 bulk

Tax Summary :

| Tax Description           | Gallons | Rate    | Extension |
|---------------------------|---------|---------|-----------|
| FED EXCISE TAX DIESEL     | 112.00  | 0.24300 | 27.22     |
| MI DIESEL TAX             | 112.00  | 0.15000 | 16.80     |
| MI UNDERGRND STRG TAX FEE | 112.00  | 0.00875 | 0.98      |
| MI SALES TAX 6%           | 112.00  | 0.06000 | 17.84     |
| FED UNDERGRND STRG TAX    | 112.00  | 0.00100 | 0.11      |
| FEDERAL ENV RECOVERY FEE  | 112.00  | 0.00180 | 0.21      |

No terms discount available for this invoice.

Current Invoice Amount Due \$332.04

We Appreciate Your Business

A service fee is included on a per delivery basis and invoiced as a separate line item and is subject to MI sales tax. A FINANCE CHARGE will be added to all past due accounts. Requests for credit(s) must be received within 45 days of the date of delivery. TAX FREE FUEL PURCHASED ON THIS INVOICE IS PURCHASED FOR THE PURPOSE INDICATED ON THE EXEMPTION CERTIFICATE NO TAX IS INCLUDED IN THE PRICE PER GALLON FIGURE. If your delivery includes fuel additive, please note that the sales tax calculation is based on the extended amount times the 08 sales tax rate. It is not calculated on the gallons. PLEASE CONTACT CUSTOMER SERVICE AT (800) 878-2000 IF YOU HAVE ANY QUESTIONS ABOUT YOUR DELIVERY.



Payment Coupon

Please detach and enclose this portion with your payment - Do not send cash

|                     |
|---------------------|
| Your Account Number |
| 28183372            |

|              |                     |
|--------------|---------------------|
| Invoice Date | Your Invoice Number |
| 4/28/2009    | 5940743             |

Atlas Oil Company  
P.O. Box 872992  
Detroit, MI 48267-2992

| Due Date  | Current Invoice Amount Due | Current Amount Due | Amount Paid |
|-----------|----------------------------|--------------------|-------------|
| 8/27/2009 | \$ 332.04                  | \$ 10,487.59       |             |

Please make Check Payable To  
ATLAS OIL COMPANY

Jennifer Shortridge  
<JShortridge@atlasoil.com>

To: GM Capital Invoicing/Papago@ACS  
cc:  
Subject: INVOICE 5940743

05/13/2009 11:45 AM

**Jennifer Shortridge**

Credit & Collections Supervisor

jshortridge@atlasoil.com

**www.atlasoil.com**

Office: 313.662.3542

Fax: 313.731.0264



Please consider the environment - Do you really need to print this email?

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**From:** BillingCopier@atlasoil.com [mailto:BillingCopier@atlasoil.com]

**Sent:** Wednesday, May 13, 2009 3:41 PM

**To:** Jennifer Shortridge

**Subject:** Message from KMBT\_600



SKMBT\_50009051314410.pdf

Customer: 28183374 GENERAL MOTORS (GAL) 4/24

Address: 800 BALDWIN, PONTIAC, MI 48221-0008

Order #: 6940793 Date: 04/22/09 P.O. #

Number of Trucks for this Delivery: 1 REL #

SPECIAL INSTRUCTIONS: FILL OF LADINGS

Special Notice: Standard Maintenance @ 1800-2300 EVERY MONDAY (271120)

28183374 800 Baldwin Ave Pontiac MI 48221-0008

GM ITEM ED/ISSN/OD/1/PASC2228

PRODUCT ORDERED: 100

1002 Unbranded Lima-Low Sulfur Diesel

CITY: DELAWARE COUNTY PA

PRICE PER GALLON: 1.15

AMOUNT: 115.00

Charge  C.O.D. / Cash  C.O.D.  Check

TRUCK NO: 5015 DRIVER: AUTHORIZED CUSTOMER SIGNATURE DATE: 04/27/09



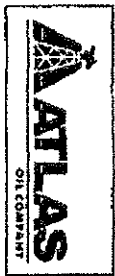
24501 ECHOSE RD. • TAYLOR, MI 48180 • (800) 878-2000

| PRODUCT                          | STICK READINGS |       |
|----------------------------------|----------------|-------|
|                                  | BEFORE         | AFTER |
| 1.00 LTR. OF WATER AT ONE SIZE * |                |       |
| DISTILLATE                       |                |       |
| GROSS WEIGHT                     |                |       |
| NET GALLONS                      |                |       |

ATLAS CHEM-TREC  
 INVOICE COPY  
 TAYLOR MI  
 25401 ECHOSE ROAD  
 1 800 878 2000  
 CALL WITH THE NUMBERS  
 SALE # 6868 DATE 04/28/09 01:02:03  
 GROSS WEIGHT 111.9  
 NET GALLONS 111.9

**FOR CHEMICAL EMERGENCY**

Spill, Leak, Fire, Exposure, OR Accident CALL CHEMTREC  
 DAY OR NIGHT 800-424-9300



**ATLAS OIL FUEL/FUELING DEPARTMENT**

CLIENT NO: 28183174  
General/Motor/Pondac  
585 South Blvd  
Pondac MI

DELIVERY DATE: 4/28/2009 TICKET#: 3949743

| VEHICLE # | DESCRIPTION | FUEL AMOUNT | ODOMETER | VEHICLE INFO | FUEL TYPE |
|-----------|-------------|-------------|----------|--------------|-----------|
| D8718428  | D8718428    | 84.30       | 0        |              | LSDSL     |
| D8718430  | D8718430    | 57.80       | D        |              | LSDSL     |
| OXT89346  | OXT89346    | 0.00        | 0        |              | LSDSL     |
|           |             | 111.90      |          |              |           |

TOTAL GALLONS: 111.90

Any questions or concerns, please contact Jennifer Evans @ (313) 632-5233 or email j.evans@oilfield.com

Page 1 of 1  
"Always The Leader At Service"