

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

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<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>MOTORS LIQUATION COMPANY</b>	:	<b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., et al.</b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
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**ORDER GRANTING THE 278th OMNIBUS OBJECTION TO CLAIMS**  
**(Incorrectly Classified Claims)**

Upon the 278th omnibus objection to reclassify certain claims, dated April 27, 2012 (the “**278th Omnibus Objection to Claims**”),<sup>1</sup> of 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, 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 reclassifying the Incorrectly Classified Claims on the grounds that each Incorrectly Classified Claim was incorrectly classified by claimant, all as more fully described in the 278th Omnibus Objection to Claims; and due and proper notice of the 278th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 278th Omnibus Objection to Claims.

Court having found and determined that the relief sought in the 278th 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 278th 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 278th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed as **Exhibit "A"** which are classified by the claimant as secured, priority or otherwise, are hereby reclassified as unsecured claims; and it is further

ORDERED that, with respect to this 278th Omnibus Objection to Claims, the GUC Trust reserves all of its rights to object on any other basis to any Incorrectly Classified Claim; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to any claim listed on **Exhibit "A"** annexed to the 278th Omnibus Objection to claims that is not listed on the Order Exhibit annexed hereto; 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

June 4, 2012

s/ Robert E. Gerber  
United States Bankruptcy Judge

**Exhibit A*****CLAIMS TO BE RECLASSIFIED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
ANGELA HOOPER  9344 TRUE AVE DOWNEY, CA 90240-2533  Official Claim Date: 11/25/2009	48381	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 4-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$30,142.42	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$30,142.42	(Unsecured Claim)		
			\$30,142.42	(Total Claim)	\$30,142.42	(Total Claim)		
DONALD B JACKSON  3502 DARIEN DRIVE TROTWOOD, OH 45426-2301  Official Claim Date: 11/21/2009	33487	Motors Liquidation Company	\$810.62	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 4-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$810.62	(Unsecured Claim)		
			\$810.62	(Total Claim)	\$810.62	(Total Claim)		
JENNIFER DENNY  1855 LONG HOLLOW RD LAFOLLETTE, TN 37766  Official Claim Date: 1/7/2010	69723	Motors Liquidation Company	\$6,664.86	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 4-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$6,664.86	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$13,329.72	(Unsecured Claim)		
			\$13,329.72	(Total Claim)	\$13,329.72	(Total Claim)		

(1) 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.

**Exhibit A**

***CLAIMS TO BE RECLASSIFIED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
MARK FRANCIS  141 WEST 10TH STREET NEW YORK, NY 10014  Official Claim Date: 6/26/2009	568	Motors Liquidation Company	\$2,900.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 4-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$2,425.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$2,900.00 (Unsecured Claim)	\$2,900.00 (Unsecured Claim)		
			\$8,225.00 (Total Claim)	\$2,900.00 (Total Claim)		
TRANSTECH ASSOCIATES  242 SO. WASHINGTON BLVD., #120 SARASOTA, FL 34236  Official Claim Date: 1/29/2011	70720	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 4-5
			\$9,822.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$9,822.00 (Unsecured Claim)		
			\$9,822.00 (Total Claim)	\$9,822.00 (Total Claim)		

***CLAIMS TO BE RECLASSIFIED***

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<b>\$10,375.48</b>	(Secured Claim)	<b>\$0.00</b>	(Secured Claim)
<b>\$9,822.00</b>	(Administrative Expense Claim)	<b>\$0.00</b>	(Administrative Expense Claim)
<b>\$39,232.28</b>	(Priority Claim)	<b>\$0.00</b>	(Priority Claim)
<b>\$2,900.00</b>	(Unsecured Claim)	<b>\$57,004.76</b>	(Unsecured Claim)
<b>\$62,329.76</b>	(Total Claim)	<b>\$57,004.76</b>	(Total Claim)

(1) 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.