

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

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Attorneys for Debtors  
and Debtors in Possession

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

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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

**NOTICE OF DEBTORS' SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors, LLC)**

**PLEASE TAKE NOTICE** that on May 27, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their seventeenth omnibus objection to expunge certain tax claims (the “**Seventeenth Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Seventeenth 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 **June**

**29, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE SEVENTEENTH 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 Seventeenth 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-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-242, 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, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (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., Amy Caton, 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: Diana G. Adams, 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.); and (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.), so as to be received no later than **June 22, 2010 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Seventeenth Omnibus Objection to Claims or any claim set forth thereon, the Debtors 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 Seventeenth 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  
May 27, 2010

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

**DEBTORS' SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by New GM)**

**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 ANNEXED TO THIS OBJECTION.**

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

Motors Liquidation Company (f/k/a General Motors Corporation) (“MLC”) and  
its affiliated debtors, as debtors in possession (collectively, the “Debtors”), respectfully  
represent:

## Relief Requested

1. The Debtors file this seventeenth omnibus objection to expunge certain tax claims (the “**Seventeenth 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**”) [Docket No. 4180], seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.<sup>1</sup>

2. The Debtors have examined the proofs of claim identified on Exhibit A hereto filed by certain taxing authorities (collectively, the “**Taxing Authorities**”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Tax Claims**”) are claims related to tax liabilities that have been assumed by General Motors, LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM. The Tax Claims include claims for franchise taxes, payroll taxes, real property taxes, sales and use taxes, income taxes, personal property taxes, or a combination thereof. As described further below, the Tax Claims have been assumed by New GM pursuant to the Master Purchase Agreement and are therefore not liabilities of MLC or the Debtors and should therefore be disallowed and expunged.

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<sup>1</sup> Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, [www.motorsliquidation.com](http://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.

## The Master Purchase Agreement

3. The Master Purchase Agreement provides, at Article II (*Purchase and Sale*), Section 2.1 (*Purchase and Sale of Assets; Assumption of Liabilities*):

On the terms and subject to the conditions set forth in this Agreement, other than as set forth in Section 6.30, Section 6.34 and Section 6.35, at the Closing, Purchaser shall (a) purchase, accept and acquire from Sellers, and Sellers shall sell, transfer, assign, convey and deliver to Purchaser, free and clear of all Encumbrances (other than Permitted Encumbrances), Claims and other interests, the Purchased Assets and (b) assume and thereafter pay or perform as and when due, or otherwise discharge, all of the Assumed Liabilities.

4. Section 2.3(a) of the Master Purchase Agreement (*Assumed and Retained Liabilities*) provides in pertinent part:

(a) The “Assumed Liabilities” shall consist only of the following Liabilities of Sellers:

(v) all Liabilities of Sellers (A) arising in the Ordinary Course of Business during the Bankruptcy Case through and including the Closing Date, to the extent such Liabilities are administrative expenses of Sellers’ estates pursuant to Section 503(b) of the Bankruptcy Code and (B) arising prior to the commencement of the Bankruptcy Cases to the extent approved by the Bankruptcy Court for payment by Sellers pursuant to a Final Order (and for the avoidance of doubt, Sellers’ Liabilities in clauses (A) and (B) above include Sellers’ Liabilities for personal property Taxes, real estate and/or other ad valorem Taxes, use Taxes, sales Taxes, franchise Taxes, income Taxes, gross receipt Taxes, excise Taxes, Michigan Business Taxes and Michigan Single Business Taxes), in each case, other than (1) Liabilities of the type described in Section 2.3(b)(iv), Section 2.3(b)(vi) and Section 2.3(b)(ix), (2) Liabilities arising under any dealer sales and service Contract and any Contract related thereto, to the extent such Contract has been designated as a Rejectable Executory Contract, and (3) Liabilities otherwise assumed in this Section 2.3(a);

5. The term “Liabilities” is defined in the recitals to the Master Purchase Agreement as follows:

“Liabilities” means any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on or off-balance sheet or otherwise, or due or to become due, including Indebtedness and those arising under any Law, Claim, Order, Contract or otherwise.

6. Pursuant to the Master Purchase Agreement, New GM has assumed all taxes described above, which include the Tax Claims. Further, New GM has reviewed Exhibit “A” and has acknowledged (subject to its rights as a taxpayer to review and dispute tax claims with the Taxing Authorities in the ordinary course) that it has assumed the types of Tax Claims that form the basis for this Seventeenth Omnibus Objection to Claims as a result of the Master Purchase Agreement. In many cases, the taxes in question have already been satisfied by New GM. The Debtors therefore seek entry of an order disallowing and expunging from the claims register the Tax Claims.

### **Jurisdiction**

7. 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).

### **Background**

8. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)<sup>2</sup> commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9,

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<sup>2</sup> The Initial Debtors are 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.).



2009, two additional Debtors (the “**Realm/Encore Debtors**”)<sup>3</sup> commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors 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.

9. On September 16, 2009, this Court entered an order [Docket 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 [Docket 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 June 1, 2010 as the deadline to file proofs of claim).

10. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit A have all filed claims against the Initial Debtors.

**The Relief Requested Should Be Approved by the Court**

11. 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*

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<sup>3</sup> The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

*In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelpia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 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).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Tax Claims are not the responsibility of MLC or the Debtors, having been assumed by New GM as described herein. New GM has also acknowledged this to be the case. Paragraph 26 of the Order approving the Master Purchase Agreement [Docket No. 2968] provides that:

Except as provided in the [Master Purchase Agreement] or this Order, after the Closing, the Debtors and their estates shall have no further liabilities or obligations with respect to any Assumed Liabilities other than certain Cure Amounts as provided in the [Master Purchase Agreement], and all holders of such claims are forever barred and estopped from asserting such claims against the Debtors, their successors or assigns, and their estates.

13. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Tax Claims.

#### **Notice**

14. Notice of the Seventeenth Omnibus Objection to Claims has been provided to each claimant listed on Exhibit A and parties in interest in accordance with the Third 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 April 29, 2010 [Docket No. 5670]. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York  
May 27, 2010

/s/ Joseph H. Smolinsky

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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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 DEBTORS' SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors, LLC)**

Upon the seventeenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the "**Seventeenth Omnibus Objection to Claims**"),<sup>1</sup> of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), 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**") (Docket No. 4180], seeking entry of an order disallowing and expunging the Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Seventeenth Omnibus Objection to Claims; and due and proper notice of the Seventeenth Omnibus Objection 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 Seventeenth Omnibus Objection to Claims is in the best interests of the

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

Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventeenth 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 Seventeenth 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”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; 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 Seventeenth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*”; 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  
\_\_\_\_\_, 2010

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United States Bankruptcy Judge

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ALDINE INDEPENDENT SCHOOL DISTRICT TAX OFFICE 14909 ALDINE WESTFIELD RD HOUSTON, TX 77032	14179	Moters Liquidation Company	\$498.39 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$498.39 (T)		
			Unliquidated		
ASSUMPTION PARISH SALES TAX DEPARTMENT PO BOX B NAPOLEONVILLE, LA 70390	7233	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,000.00 (P)		
			\$0.00 (U)		
			\$5,000.00 (T)		
			Unliquidated		
AYERSVILLE LOCAL SCHOOL DISTRICT RYAN LAFLAMME 1714 W GALBRAITH RD CINCINNATI, OH 45239	36504	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$171,653.97 (U)		
			\$171,653.97 (T)		
			Unliquidated		
CITY OF BIRMINGHAM REVENUE DIVISION 710 NORTH 20TH STREET ROOM TL-100 CITY HALL BIRMINGHAM, AL 35203	1395	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$6,917.53 (P)		
			\$0.00 (U)		
			\$6,917.53 (T)		
			Unliquidated		
CITY OF CHARLESTON CITY COLLECTORS OFFICE 915 QUARRIER ST. SUITE 4 CHARLESTON, WV 25301	2701	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$11,766.22 (P)		
			\$0.00 (U)		
			\$11,766.22 (T)		
			Unliquidated		
CITY OF FLINT ATTN: DIRECTOR, LEGAL DEPARTMENT CITY HALL 1101 S SAGINAW ST FLINT, MI 48502	69767	Moters Liquidation Company	\$6,994,050.52 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$1,942,733.51 (U)		
			\$8,936,784.03 (T)		
			Unliquidated		

(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
CITY OF GLENWOOD SPRINGS ATTN: LEGAL OFFICER / BANKRUPTCY DEPT. PO BOX 458 GLENWOOD SPRINGS, CO 81602	7545	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$242.55 (P)		
			\$0.00 (U)		
			\$242.55 (T)		
			Unliquidated		
CITY OF LOS ANGELES, OFFICE OF FINANCE LOS ANGELES CITY ATTORNEYS OFFICE ATTN: WENDY LOO 200 NORTH MAIN ST SUITE 920 LOS ANGELES, CA 90012	69218	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$2,712.57 (P)		
			\$0.00 (U)		
			\$2,712.57 (T)		
			Unliquidated		
CLEVELAND COUNTY TAX COLLECTOR PO BOX 370 SHELBY, NC 28151	11290	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$54.22 (P)		
			\$0.00 (U)		
			\$54.22 (T)		
			Unliquidated		
COFFEE COUNTY REVENUE COMMISSIONER PO BOX 311606 ENTERPRISE, AL 36331	3676	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,435.23 (P)		
			\$0.00 (U)		
			\$5,435.23 (T)		
			Unliquidated		
COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION C/O TAXING AUTHORITY CONSULTING SERVICES PC PO BOX 71476 RICHMOND, VA 23255	28116	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$2,000.00 (P)		
			\$0.00 (U)		
			\$2,000.00 (T)		
			Unliquidated		

(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
CUMBERLAND COUNTY TAX COLLECTOR PO BOX 449 FAYETTEVILLE, NC 28302 UNITED STATES OF AMERICA	38839	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$491.91 (P)		
			\$0.00 (U)		
			\$491.91 (T)		
			Unliquidated		
DELAWARE DIVISION OF REVENUE 820 NORTH FRENCH ST, 8TH FLOOR WILMINGTON, DE 19801	870	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$20.10 (P)		
			\$0.20 (U)		
			\$20.30 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70162	MLCS, LLC	\$5,232,155.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,155.31 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70163	Environmental Corporate Remediation Company, Inc.	\$5,232,073.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,073.31 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70164	Remediation And Liability Management Company, Inc.	\$5,232,073.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,073.31 (T)		
			Unliquidated		

(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".

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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
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70165	MLCS Distribution Corporation	\$5,232,073.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,073.31 (T)		
Unliquidated					
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70166	MLC of Harlem, Inc.	\$4,909,607.90 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$4,909,607.90 (T)		
Unliquidated					
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70167	Moters Liquidation Company	\$6,136,663.76 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$6,136,663.76 (T)		
Unliquidated					
DEPARTMENT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114	31233	MLC of Harlem, Inc.	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$207,591.52 (P)		
			\$0.00 (U)		
			\$207,591.52 (T)		
Unliquidated					
DISTRICT OF COLUMBIA TREASURY GOV'T OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013	733	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$130,957.55 (P)		
			\$16,634.99 (U)		
			\$147,592.54 (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
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812	20068	MLCS Distribution Corporation		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812	70154	MLCS, LLC	\$60,707.00 (S) \$0.00 (A) \$2,831.00 (P) \$0.00 (U) \$63,538.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812	70155	Moters Liquidation Company	\$1,315,848.34 (S) \$0.00 (A) \$517,632.66 (P) \$0.00 (U) \$1,833,481.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812	60004	MLCS, LLC	\$39,309.39 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$39,309.39 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
FRANKLIN CITY TREASURER PO BOX 179 FRANKLIN, VA 23851	11854	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$217.31 (P) \$0.00 (U) \$217.31 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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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
GARVIN COUNTY TREASURER 201 WEST GRANT PAULS VALLEY, OK 73075	65844	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$255.00 (U)		
			\$255.00 (T)		
			Unliquidated		
GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321	61185	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$12,664.20 (P)		
			\$1,074.93 (U)		
			\$13,739.13 (T)		
ILLINOIS DEPARTMENT OF REVENUE ATTN LISA MADIGAN ATTORNEY GENERAL REVENUE LITIGATION 100 W RANDOLPH ST LEVEL 7-425 CHICAGO, IL 60601	44006	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$56.98 (P)		
			\$75.00 (U)		
			\$131.98 (T)		
ILLINOIS DEPARTMENT OF REVENUE ATTN LISA MADIGAN ATTORNEY GENERAL REVENUE LITIGATION 100 W RANDOLPH ST LEVEL 7-425 CHICAGO, IL 60601	44007	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$2,747.45 (P)		
			\$31.38 (U)		
			\$2,778.83 (T)		
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION N-240 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	1452	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$11,265.01 (P)		
			\$1,078.47 (U)		
			\$12,343.48 (T)		
INDIANA DEPARTMENT OF STATE REVENUE ATTN CAROL LUSHELL BANKRUPTCY SECTION 100 N SENATE AVE ROOM N203 INDIANAPOLIS, IN 46204	1461	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$10,317.21 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$10,317.21 (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
IREDELL COUNTY TAX COLLECTOR PO BOX 1027 STATESVILLE, NC 28687	17335	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$12,839.13 (P)		
			\$0.00 (U)		
			\$12,839.13 (T)		
KENTUCKY DEPARTMENT OF REVENUE LEGAL BRANCH - BANKRUPTCY SECTION ATTN LEANNE WARREN PO BOX 5222 FRANKFORT, KY 40602	70274	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$2,362,373.64 (P)		
			\$450,629.78 (U)		
			\$2,813,003.42 (T)		
KENTUCKY DEPARTMENT OF REVENUE LEGAL BRANCH - BANKRUPTCY SECTION ATTN LEANNE WARREN PO BOX 5222 FRANKFORT, KY 40602	70227	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$2,362,373.64 (P)		
			\$450,629.78 (U)		
			\$2,813,003.42 (T)		
LYNDA HALL, TAX COLLECTOR MADISON COUNTY COURTHOUSE 100 NORTHSIDE SQUARE HUNTSVILLE, AL 35801	14906	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$34,601.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$34,601.00 (T)		
MADISON COUNTY TAX COLLECTOR PO BOX 351 MARSHALL, NC 28753	70269	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$187.70 (P)		
			\$0.00 (U)		
			\$187.70 (T)		
MAURY COUNTY TRUSTEE ONE PUBLIC SQUARE COLUMBIA, TN 38401 UNITED STATES OF AMERICA	67120	MLCS, LLC	\$2,250,000.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$2,250,000.00 (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
MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	267	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$7,447.92 (P)		
			\$367.31 (U)		
			\$7,815.23 (T)		
			Unliquidated		
MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	268	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$10,408.11 (P)		
			\$1,538.87 (U)		
			\$11,946.98 (T)		
			Unliquidated		
MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	500	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$124,648.46 (P)		
			\$415,361.01 (U)		
			\$540,009.47 (T)		
			Unliquidated		
MISSOURI DEPARTMENT OF REVENUE ATTN YOLANDA PENDILTON BOX 475 JEFFERSON CITY, MO 65105	656	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$563.75 (P)		
			\$27.96 (U)		
			\$591.71 (T)		
			Unliquidated		
NEBRASKA DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT PO BOX 94818 LINCOLN, NE 68509	11339	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$3.59 (P)		
			\$799.43 (U)		
			\$803.02 (T)		
			Unliquidated		
NEBRASKA DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT PO BOX 94818 LINCOLN, NE 68509	11340	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$11,917.98 (P)		
			\$0.00 (U)		
			\$11,917.98 (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
NORTH CAROLINA DEPARTMENT OF REVENUE ANGELA C FOUNTAIN BANKRUPTCY MANAGER COLLECTIONS OF EXAMINATION DIVISION NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 1168 RALEIGH, NC 27602	17720	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$4,268,004.27 (P)		
			\$3,820,103.31 (U)		
			\$8,088,107.58 (T)		
OHIO DEPARTMENT OF TAXATION OHIO DEPARTMENT OF TAXATION, BANKRUPTCY DIVISION 30 EAST BROAD STREET, 23RD FLOOR COLUMBUS, OH 43216 UNITED STATES OF AMERICA	29386	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$31,702,145.89 (P)		
			\$3,080,150.60 (U)		
			\$34,782,296.49 (T)		
OHIO DEPARTMENT OF TAXATION BANKRUPTCY DIVISION 30 EAST BROAD STREET 23RD FLOOR COLUMBUS, OH 43216	29383	MLC of Harlem, Inc.	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,034,546.00 (P)		
			\$659,878.00 (U)		
			\$5,694,424.00 (T)		
OHIO DEPARTMENT OF TAXATION BANKRUPTCY DIVISION 30 EAST BROAD STREET 23RD FLOOR COLUMBUS, OH 43216	29384	MLCS Distribution Corporation	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,034,546.00 (P)		
			\$659,878.00 (U)		
			\$5,694,424.00 (T)		
OHIO DEPARTMENT OF TAXATION OHIO DEPARTMENT OF TAXATION, BANKRUPTCY DIVISION 30 EAST BROAD STREET, 23RD FLOOR COLUMBUS, OH 43216 UNITED STATES OF AMERICA	29385	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,034,546.00 (P)		
			\$659,878.00 (U)		
			\$5,694,424.00 (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
OKLAHOMA TAX COMMISSION BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE 120 N ROBINSON SUITE 2000 OKLAHOMA CITY, OK 73102	665	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$300.00 (P)		
			\$0.00 (U)		
			\$300.00 (T)		
			Unliquidated		
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128	69930	Moters Liquidation Company	\$2,943,934.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$571,629.96 (P)		
			\$0.00 (U)		
			\$3,515,563.96 (T)		
			Unliquidated		
POINTE COUPEE PARISH SALES AND USE TAX DEPT PO BOX 290 NEW ROADS, LA 70760	6545	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$34.75 (P)		
			\$0.00 (U)		
			\$34.75 (T)		
			Unliquidated		
R I DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908	663	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$3,000.00 (P)		
			\$0.00 (U)		
			\$3,000.00 (T)		
			Unliquidated		
STATE OF ALABAMA, DEPARTMENT OF REVENUE LEGAL DIVISION P O BOX 320001 MONTGOMERY, AL 36132	622	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$50.00 (P)		
			\$0.00 (U)		
			\$50.00 (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 OF ARIZONA ARIZONA DEPT OF ENVIRONMENTAL QUALITY DENISE ANN FAULK ASSISTANT ATTORNEYS GENERAL 1275 W WASHINGTON ST PHOENIX, AZ 85007	36938	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,381.00 (U)		
			\$5,381.00 (T)		
			Unliquidated		
STATE OF CONNECTICUT DEPT OF LABOR UNEMPLOYMENT COMPENSATION DIVISION DELINQUENT ACCOUNTS UNIT 200 FOLLY BROOK BOULEVARD WETHERSFIELD, CT 06109	37611	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$114.86 (P)		
			\$140.76 (U)		
			\$255.62 (T)		
			Unliquidated		
STATE OF FLORIDA- DEPARTMENT OF REVENUE BANKRUPTCY SECTION POST OFFICE BOX 6668 TALLAHASSEE, FL 32314	630	Moters Liquidation Company	\$6,653.30 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$59,127,079.66 (P)		
			\$11,067,718.32 (U)		
			\$70,201,451.28 (T)		
			Unliquidated		
STATE OF HAWAII DEPARTMENT OF TAXATION HAWAII STATE TAX COLLECTOR ATTN BANKRUPTCY UNIT (EL) PO BOX 259 HONOLULU, HI 96809	24287	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$798.12 (P)		
			\$0.00 (U)		
			\$798.12 (T)		
			Unliquidated		
STATE OF IOWA IOWA DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT PO BOX 10471 DES MOINES, IA 50306	66699	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$798.12 (P)		
			\$0.00 (U)		
			\$798.12 (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
STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATNO ROUGE, LA 70896	69435	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$80,257.34 (P)		
			\$0.00 (U)		
			\$80,257.34 (T)		
Unliquidated					
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PLACE STE 10-200 3030 W GRAND BLVD DETROIT, MI 48202	68606	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$1,438,499.60 (U)		
			\$1,438,499.60 (T)		
Unliquidated					
STATE OF MICHIGAN, DEPARTMENT OF THE TREASURY KATHLEEN A. GARDINER, ASST ATTY GENERAL CADDILLAC PLACE SUITE 10-200, 3030 W GRAND BLVD DETROIT, MI 48202	62066	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$113,148,363.28 (P)		
			\$0.00 (U)		
			\$113,148,363.28 (T)		
Unliquidated					
STATE OF MICHIGAN/DEPARTMENT OF TREASURY ATTN KATHLEEN A. GARDINER CADILLAC PLACE STE 10-200 3030 W GRAND BLVD DETROIT, MI 48202	70125	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$113,213,890.45 (P)		
			\$0.00 (U)		
			\$113,213,890.45 (T)		
Unliquidated					
STATE OF MINNESOTA, DEPT OF REVENUE DEPT OF REVENUE, COLLECTION DIVISION BANKRUPTCY SECTION PO BOX 64447 - BKY SAINT PAUL, MN 55164	462	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$1,758,707.65 (P)		
			\$0.00 (U)		
			\$1,758,707.65 (T)		

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(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
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08646	70230	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$1,148,159.70 (P)		
			\$0.00 (U)		
			\$1,148,159.70 (T)		
			Unliquidated		
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08646	1370	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$1,310,722.40 (P)		
			\$0.00 (U)		
			\$1,310,722.40 (T)		
			Unliquidated		
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202	1036	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$9,578,796.20 (P)		
			\$0.00 (U)		
			\$9,578,796.20 (T)		
			Unliquidated		
TRANSYLVANIA COUNTY PO BOX 747 BREVARD, NC 28712	4710	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$9.55 (P)		
			\$0.00 (U)		
			\$9.55 (T)		
			Unliquidated		
TREASURER CITY OF DETROIT C/O CITY OF DETROIT LAW DEPARTMENT 660 WOODWARD AVE STE 1650 DETROIT, MI 48226	46033	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$724,166.41 (P)		
			\$0.00 (U)		
			\$724,166.41 (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
TREASURER CITY OF DETROIT C/O CITY OF DETROIT LAW DEPARTMENT 660 WOODWARD AVE SUITE 1650 DETROIT, MI 48226	46034	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$241,546.08 (P)		
			\$0.00 (U)		
			\$241,546.08 (T)		
VIRGINIA DEPARTMENT OF TAXATION C/O TAXING AUTHORITY CONSULTING SERVICES PC BANKRUPTCY COUNSEL PO BOX 2156 RICHMOND, VA 23218	28117	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$52,661.80 (P)		
			\$0.00 (U)		
			\$52,661.80 (T)		
YADKIN COUNTY TAX COLLECTOR PO BOX 1669 YADKINVILLE, NC 27055	15558	Moters Liquidation Company	\$20,155.28 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$20,155.28 (T)		
<b>Claims to be Disallowed and Expunged Totals</b>	<b>72</b>		<b>\$45,605,803.12 (S)</b>		
			<b>\$44,918.21 (A)</b>		
			<b>\$357,847,444.30 (P)</b>		
			<b>\$24,844,519.18 (U)</b>		
			<b>\$428,342,684.81 (T)</b>		

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