

**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)  
: :  
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**NOTICE OF DEBTORS' NINETEENTH 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 nineteenth omnibus objection to expunge certain tax claims (the “**Nineteenth Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Nineteenth 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 NINETEENTH 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 Nineteenth 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 Nineteenth 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 Nineteenth 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.  
: :  
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)  
f/k/a General Motors Corp., *et al.* : :  
Debtors. : (Jointly Administered)  
: :  
-----X

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

**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 nineteenth omnibus objection to expunge certain tax claims (the “**Nineteenth 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 Nineteenth 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 this Nineteenth 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].

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  
Harvey R. Miller  
Stephen Karotkin  
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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' NINETEENTH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors, LLC)**

Upon the nineteenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Nineteenth 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 Nineteenth Omnibus Objection to Claims; and due and proper notice of the Nineteenth 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 Nineteenth Omnibus Objection to Claims is in the best interests of the Debtors,

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

their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Nineteenth 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 Nineteenth 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 Nineteenth 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

\_\_\_\_\_  
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
CITY OF WATERVILLE 1 COMMON ST WATERVILLE, ME 04901	2868	Moters Liquidation Company	\$350.18 (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)		
			\$350.18 (T)		
CITY OF WILLIAMSBURG FINANCE DEPARTMENT 401 LAFAYETTE ST WILLIAMSBURG, VA 23185	18955	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)		
			\$36.75 (U)		
			\$36.75 (T)		
CITY OF WILLIS MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	51333	Moters Liquidation Company	\$129.17 (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)		
			\$129.17 (T)		
CLARKE COUNTY TAX COMMISSIONER PO BOX 1768 ATHENS, GA 30603	1369	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)		
			\$9,012.06 (P)		
			\$0.00 (U)		
			\$9,012.06 (T)		
CLAYTON COUNTY TAX COMMISSIONER COURTHOUSE ANNEX 3 2ND FLOOR JONESBORO, GA 30236	14218	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)		
			\$685.23 (P)		
			\$0.00 (U)		
			\$685.23 (T)		
CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ATTN CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51325	Moters Liquidation Company	\$115.78 (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)		
			\$115.78 (T)		

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

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

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CLEBURNE INDEPENDENT SCHOOL DISTRICT C/O ELIZABETH BANDA CALVO PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 13430 ARLINGTON, TX 76094	17730	Moters Liquidation Company	\$1,198.31 (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)		
			\$1,198.31 (T)		
CLINTON CITY RECORDER 100 BOWLING ST CITY HALL CLINTON, TN 37716	12332	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)		
			\$9,656.00 (U)		
			\$9,656.00 (T)		
COLE COUNTY COLLECTOR 301 E HIGH ST RM 200 JEFFERSON CITY, MO 65101	13656	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)		
			\$372.87 (P)		
			\$0.00 (U)		
			\$372.87 (T)		
			Unliquidated		
COLLECTOR TOWN OF BRANFORD PO BOX 136 BRANFORD, CT 06405	2378	Moters Liquidation Company	\$432.47 (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)		
			\$432.47 (T)		
COMMERCE ISD ATTN: DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	69337	Moters Liquidation Company	\$44.10 (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)		
			\$44.10 (T)		
COMMISSIONER OF THE REVENUE ATTN: LEGAL OFFICER / BANKRUPTCY DEPT. PO BOX 2260 NORFOLK, VA 23501	5081	Moters Liquidation Company	\$794.09 (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)		
			\$794.09 (T)		

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

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

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
COMMUNITY PLANNING COUNCIL OF GREENVILLE COUNTY GREENVILLE COUNTY TAX COLLECTOR 301 UNIVERSITY RDG STE 5300 GREENVILLE, SC 29601	16276	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)		
			\$1,365.99 (P)		
			\$0.00 (U)		
			\$1,365.99 (T)		
Unliquidated					
COOK COUNTY TAX COMMISSIONER 209 NORTH PARRISH AVE ADEL, GA 31620	17762	Moters Liquidation Company	\$1,997.25 (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)		
			\$1,997.25 (T)		
Unliquidated					
COOKE COUNTY APPRAISAL DISTRICT C/O HAROLD LEREW PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, LLP PO BOX 8188 WICHITA FALLS, TX 76307	14854	Moters Liquidation Company	\$1,791.65 (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)		
			\$1,791.65 (T)		
Unliquidated					
COTTLE COUNTY APPRAISAL DISTRICT ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 9132 AMARILLO, TX 79105	726	Moters Liquidation Company	\$22.17 (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)		
			\$22.17 (T)		
Unliquidated					
COUNTY ATTORNEY'S OFFICE-JEFFERSON CO TAX COL JEFFERSON COUNTY COURTHOUSE 716 RICHARD ARRINGTON JR BLVD NORTH, SUITE 214 BIRMINGHAM, AL 35203	48445	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)		
			\$17,206.93 (P)		
			\$0.00 (U)		
			\$17,206.93 (T)		

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

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



CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
COUNTY OF ALBEMARLE 401 MCINTIRE RD CHARLOTTESVILLE, VA 22902	445	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)		
			\$942.39 (P)		
			\$0.00 (U)		
			\$942.39 (T)		
COUNTY OF BASTROP C/O MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY, SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69139	Moters Liquidation Company	\$201.49 (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)		
			\$201.49 (T)		
COUNTY OF BRAZOS ATTN: MICHAEL REED MCCREARY, VESELKA, BRAGG & ALLEN PC 700 JEFFREY WAY, STE 100, PO BOX 1269 ROUND ROCK, TX 78680	69155	Moters Liquidation Company	\$183.13 (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)		
			\$183.13 (T)		
COUNTY OF BURNET C/O BURNET CENTRAL APPRAISAL DISTRICT ATTN: MICHAEL REED MCCREARY, VESELKA, BRAGG & ALLEN PC 700 JEFFREY WAY, STE 100, PO BOX 1269 ROUND ROCK, TX 78680	69154	Moters Liquidation Company	\$23.85 (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)		
			\$23.85 (T)		
COUNTY OF COMAL ATTN: MICHAEL REED MCCREARY, VESELKA, BRAGG & ALLEN PC 700 JEFFREY WAY, STE 100, PO BOX 1269 ROUND ROCK, TX 78680	69153	Moters Liquidation Company	\$1,425.48 (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)		
			\$1,425.48 (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
COUNTY OF CORYELL ATTN: MICHAEL REED MCCREARY, VESELKA, BRAGG & ALLEN PC 700 JEFFREY WAY, STE 100, PO BOX 1269 ROUND ROCK, TX 78680	69152	Moters Liquidation Company	\$229.62 (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)		
			\$229.62 (T)		
COUNTY OF DENTON C/O MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY, SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69151	Moters Liquidation Company	\$21,826.59 (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)		
			\$21,826.59 (T)		
COUNTY OF FREESTONE MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69149	Moters Liquidation Company	\$188.30 (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)		
			\$188.30 (T)		
COUNTY OF GUADALUPE MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69148	Moters Liquidation Company	\$2,386.36 (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)		
			\$2,386.36 (T)		
COUNTY OF HARDIN MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY SUITE 100 PO BOX 1269 ROUND ROCK, TX 78660	69147	Moters Liquidation Company	\$225.09 (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)		
			\$225.09 (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
COUNTY OF HARRISON ATTN MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69216	Moters Liquidation Company	\$130,599.34 (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)		
			\$130,599.34 (T)		
COUNTY OF HENDERSON C/O MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY, SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69144	Moters Liquidation Company	\$8.77 (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)		
			\$8.77 (T)		
COUNTY OF RICHMOND RICHMOND COUNTY TAX OFFICE PO BOX 1644 ROCKINGHAM, NC 28380	8352	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)		
			\$15.68 (P)		
			\$0.00 (U)		
			\$15.68 (T)		
COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR 172 WEST THIRD ST SAN BERNARDINO, CA 92415	12493	Moters Liquidation Company	\$2,137.38 (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)		
			\$2,137.38 (T)		
			Unliquidated		
COUNTY OF SANTA CLARA TAX COLLECTOR, TAX COLLECTIONS DIVISION COUNTY GOVT CENTER, 6TH FL, EAST WING 70 WEST HEDDING ST SAN JOSE, CA 95110	210	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)		
			\$18,659.41 (P)		
			\$0.00 (U)		
			\$18,659.41 (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
CRAVEN COUNTY TAX COLLECTOR PO BOX 63021 CHARLOTTE, NC 28263	29517	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)		
			\$95.32 (P)		
			\$0.00 (U)		
			\$95.32 (T)		
Unliquidated					
CULPEPER COUNTY TREASURER PO BOX 1447 CULPEPER, VA 22701	615	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)		
			\$116.94 (P)		
			\$0.00 (U)		
			\$116.94 (T)		
Unliquidated					
CURRY COUNTY TREASURER PO BOX 897 CLOVIS, NM 88102	21866	Moters Liquidation Company	\$69.98 (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)		
			\$69.98 (T)		
Unliquidated					
CURTIS BLAIR PIKE COUNTY - REVENUE COOMMISSIONER 120 WEST CHURCH ST TROY, AL 36081	558	Moters Liquidation Company	\$6.66 (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)		
			\$6.66 (T)		
Unliquidated					
CUSTER COUNTY TREASURER PO BOX 200 ARAPAHO, OK 73620	61995	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)		
			\$387.00 (P)		
			\$0.00 (U)		
			\$387.00 (T)		
Unliquidated					
DALLAM COUNTY ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	724	Moters Liquidation Company	\$16.93 (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)		
			\$16.93 (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
DALLAM COUNTY APPRAISAL DISTRICT ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	725	Moters Liquidation Company	\$59.91 (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)		
			\$59.91 (T)		
			Unliquidated		
DALLAS COUNTY UTILITY & RECLAMATION DISTRICT PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP ATTN: ELIZABETH BANDA CALVO PO BOX 13430 ARLINGTON, TX 76094	67124	Moters Liquidation Company	\$5,709.83 (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)		
			\$5,709.83 (T)		
			Unliquidated		
DAN MCALLISTER SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	330	Moters Liquidation Company	\$79,926.09 (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)		
			\$79,926.09 (T)		
			Unliquidated		
DARE COUNTY TAX DEPARTMENT PO BOX 1000 MANTEO, NC 27954	2226	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)		
			\$9.27 (P)		
			\$0.00 (U)		
			\$9.27 (T)		
			Unliquidated		
DEFIANCE COUNTY TREASURER 221 CLINTON ST DEFIANCE, OH 43512	24061	Moters Liquidation Company	\$137,070.09 (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)		
			\$137,070.09 (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
DENTON INDEPENDENT SCHOOL DISTRICT C/O SAWKO & BURROUGHS PC 1100 DALLAS DRIVE STE 100 DENTON, TX 76205	7655	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)		
			\$17.25 (P)		
			\$0.00 (U)		
			\$17.25 (T)		
DON ARMSTRONG, PROPERTY TAX COMMISSIONER PO BOX 1298 COLUMBIANA, AL 35051	1175	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$11.60 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$11.60 (T)		
DON ARMSTRONG, PROPERTY TAX COMMISSIONER PO BOX 1298 COLUMBIANA, AL 35051	1176	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$10.20 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$10.20 (T)		
DON ARMSTRONG, PROPERTY TAX COMMISSIONER PO BOX 1298 COLUMBIANA, AL 35051	1177	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$23.94 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$23.94 (T)		
DONA ANA COUNTY TREASURER PO BOX 1179 LAS CRUCES, NM 88004	17736	Moters Liquidation Company	\$143.66 (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)		
			\$143.66 (T)		
DONALD J MIKLUS MEMORIAL SCHOOL TOWN OF WESTPORT TAX COLLECTOR 110 MYRTLE AVE WESTPORT, CT 06880	19861	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)		
			\$432.56 (P)		
			\$0.00 (U)		
			\$432.56 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DONLEY COUNTY APPRAISAL DISTRICT ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	723	Moters Liquidation Company	\$120.60 (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)		
			\$120.60 (T)		
			Unliquidated		
DOUGLAS COUNTY TREASURER PO BOX 884 LAWRENCE, KS 66044	69602	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)		
			\$137.68 (P)		
			\$0.00 (U)		
			\$137.68 (T)		
DOUGLAS COUNTY TREASURER PO BOX 884 LAWRENCE, KS 66044	69603	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)		
			\$272.26 (P)		
			\$0.00 (U)		
			\$272.26 (T)		
DOUGLAS COUNTY TREASURER PO BOX 884 LAWRENCE, KS 66044	69624	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)		
			\$137.68 (P)		
			\$0.00 (U)		
			\$137.68 (T)		
DOUGLAS COUNTY TREASURER PO BOX 884 LAWRENCE, KS 66044	69625	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)		
			\$272.26 (P)		
			\$0.00 (U)		
			\$272.26 (T)		
EL PASO COUNTY TREASURER ATTN SANDRA J DAMRON PO BOX 2007 COLORADO SPRINGS, CO 80901	891	Moters Liquidation Company	\$1,131.79 (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)		
			\$1,131.79 (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
ENNIS INDEPENDENT SCHOOL DISTRICT ATTN ELIZABETH BANDA CALVO C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 13430 ARLINGTON, TX 76094	25494	Moters Liquidation Company	\$363.01 (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)		
			\$363.01 (T)		
ESCAMBIA COUNTY TAX COLLECTOR PO BOX 1312 PENSACOLA, FL 32591	62217	Moters Liquidation Company	\$367.38 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$367.38 (P)		
			\$0.00 (U)		
			\$734.76 (T)		
FAYETTE COUNTY ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L L P 3301 NORTHLAND DR, SUITE 505 AUSTIN, TX 78731	80	Moters Liquidation Company	\$14.17 (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)		
			\$14.17 (T)		
			Unliquidated		
FAYETTE COUNTY GEORGIA ATTN: LEGAL OFFICER / BANKRUPTCY DEPT. TAX COMMISSIONER PO BOX 70 FAYETTEVILLE, GA 30214	70224	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)		
			\$6,876.75 (P)		
			\$0.00 (U)		
			\$6,876.75 (T)		
			Unliquidated		
FLOYD COUNTY APPRAISAL DISTRICT MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	69150	Moters Liquidation Company	\$44.43 (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)		
			\$44.43 (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
FORREST "BUTCH" FREEMAN OKLAHOMA COUNTY TREASURER 320 ROBERT S KERR RM 307 OKLAHOMA CITY, OK 73102	736	Moters Liquidation Company	\$6,307.33 (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)		
			\$6,307.33 (T)		
Unliquidated					
FORSYTH COUNTY TAX COMMISSIONER 1092 TRIBBLE GAP RD CUMMING, GA 30040	29460	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)		
			\$94,493.14 (P)		
			\$0.00 (U)		
			\$94,493.14 (T)		
FRANKLIN COUNTY & FRANKLIN COUNTY WATER DISTRICT ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36758	Moters Liquidation Company	\$12.77 (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)		
			\$12.77 (T)		
FRANKLIN COUNTY COLLECTOR LINDA EMMONS 400 E LOCUST RM 103 UNION, MO 63084	31313	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)		
			\$192,462.12 (P)		
			\$0.00 (U)		
			\$192,462.12 (T)		
FRANKLIN COUNTY TAX COLLECTOR PO BOX 63007 CHARLOTTE, NC 28263	19391	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)		
			\$68.83 (P)		
			\$0.00 (U)		
			\$68.83 (T)		
FRANKLIN COUNTY, OHIO TREASURER FRANKLIN COUNTY TREASURER 373 S HIGH ST 17TH FLOOR COLUMBUS, OH 43215	1140	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)		
			\$500.78 (P)		
			\$0.00 (U)		
			\$500.78 (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
FULTON COUNTY TAX COMMISSIONER 141 PRYOR ST STE 1113 ATLANTA, GA 30303	17766	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)		
			\$110,345.67 (P)		
			\$0.00 (U)		
			\$110,345.67 (T)		
			Unliquidated		
GALVESTON COUNTY ATTN JOHN P DILLMAN C/O LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253	70121	Moters Liquidation Company	\$6.31 (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)		
			\$6.31 (T)		
			Unliquidated		
GALVESTON COUNTY ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253	25446	Moters Liquidation Company	\$2,085.14 (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)		
			\$2,085.14 (T)		
			Unliquidated		
GARLAND COUNTY TAX COLLECTOR ATTN REBECCA DODD-TALBERT 200 WOODBINE ROOM 108 HOT SPRINGS, AR 71901	1456	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)		
			\$484.51 (P)		
			\$0.00 (U)		
			\$484.51 (T)		
			Unliquidated		
GRAY COUNTY ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 9132 AMARILLO, TX 79105	727	Moters Liquidation Company	\$51.10 (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)		
			\$51.10 (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
GREENVILLE ISD ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36762	Moters Liquidation Company	\$829.43 (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)		
			\$829.43 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15110	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)		
			\$576.96 (P)		
			\$0.00 (U)		
			\$576.96 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15111	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)		
			\$24,258.95 (P)		
			\$0.00 (U)		
			\$24,258.95 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15112	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)		
			\$3,017.84 (P)		
			\$0.00 (U)		
			\$3,017.84 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15113	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)		
			\$20.33 (P)		
			\$0.00 (U)		
			\$20.33 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15114	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)		
			\$897.09 (P)		
			\$0.00 (U)		
			\$897.09 (T)		

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

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

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15115	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)		
			\$84.18 (P)		
			\$0.00 (U)		
			\$84.18 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15293	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)		
			\$6.47 (P)		
			\$0.00 (U)		
			\$6.47 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15294	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)		
			\$100.43 (P)		
			\$0.00 (U)		
			\$100.43 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15295	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)		
			\$31.46 (P)		
			\$0.00 (U)		
			\$31.46 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15296	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)		
			\$23.75 (P)		
			\$0.00 (U)		
			\$23.75 (T)		
			Unliquidated		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30048	15297	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)		
			\$25.13 (P)		
			\$0.00 (U)		
			\$25.13 (T)		
			Unliquidated		

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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
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15298	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)		
			\$20.87 (P)		
			\$0.00 (U)		
			\$20.87 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15299	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)		
			\$264.33 (P)		
			\$0.00 (U)		
			\$264.33 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15300	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)		
			\$12.72 (P)		
			\$0.00 (U)		
			\$12.72 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15301	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)		
			\$35.27 (P)		
			\$0.00 (U)		
			\$35.27 (T)		
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046	15302	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)		
			\$592.83 (P)		
			\$0.00 (U)		
			\$592.83 (T)		
HALE COUNTY APPRAISAL DISTRICT D'LAYNE PEEPLES PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	720	Moters Liquidation Company	\$30.04 (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)		
			\$30.04 (T)		
Unliquidated					

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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
HALIFAX COUNTY TAX COLLECTOR PO BOX 580330 CHARLOTTE, NC 28258	15476	Moters Liquidation Company	\$506.36 (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)		
			\$506.36 (T)		
HALIFAX COUNTY TREASURER PO BOX 825 HALIFAX, VA 24558	21002	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)		
			\$43.20 (P)		
			\$0.00 (U)		
			\$43.20 (T)		
HAMILTON COUNTY TRUSTEE 625 GEORGIA AVE RM 210 CHATTANOOGA, TN 37402	36790	Moters Liquidation Company	\$397.00 (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)		
			\$397.00 (T)		
			Unliquidated		
HARFORD COUNTY MARYLAND DEPARTMENT OF REVENUE COLLECTIONS 220 S MAIN STREET 1ST FLOOR BEL AIR, MD 21014	70038	Moters Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
HARNETT COUNTY TAX COLLECTOR PO BOX 19369 CHARLOTTE, NC 28219	5085	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)		
			\$339.08 (P)		
			\$0.00 (U)		
			\$339.08 (T)		
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT # 130 ATTN CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51326	Moters Liquidation Company	\$970.63 (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)		
			\$970.63 (T)		

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

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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
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #153	51321	Moters Liquidation Company	\$168.02 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CARL O SANDIN			\$0.00 (A)		
PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP			\$0.00 (P)		
1235 NORTH LOOP WEST SUITE 600			\$0.00 (U)		
HOUSTON, TX 77008			\$168.02 (T)		
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #189	51336	Moters Liquidation Company	\$193.34 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CARL O SANDIN			\$0.00 (A)		
PERDUE BRANDON FIELDER COLLINS & MOTT LLP			\$0.00 (P)		
1235 NORTH LOOP WEST STE 600			\$0.00 (U)		
HOUSTON, TX 77008			\$193.34 (T)		
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #368	51335	Moters Liquidation Company	\$398.10 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CARL O SANDIN			\$0.00 (A)		
PERDUE BRANDON FIELDER COLLINS & MOTT LLP			\$0.00 (P)		
1235 NORTH LOOP WEST STE 600			\$0.00 (U)		
HOUSTON, TX 77008			\$398.10 (T)		
HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #145	51323	Moters Liquidation Company	\$9.62 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ATTN CARL O SANDIN			\$0.00 (A)		
PERDUE BRANDON FIELDER COLLINS & MOTT LLP			\$0.00 (P)		
1235 NORTH LOOP WEST SUITE 600			\$0.00 (U)		
HOUSTON, TX 77008			\$9.62 (T)		
<b>Claims to be Disallowed and Expunged Totals</b>	<b>99</b>		<b>\$403,320.29 (S)</b>		
			<b>\$45.74 (A)</b>		
			<b>\$486,088.85 (P)</b>		
			<b>\$9,692.75 (U)</b>		
			<b>\$899,147.63 (T)</b>		

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