

**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' TWENTY-FIRST 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 twenty-first omnibus objection to expunge certain tax claims (the “**Twenty-First Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Twenty-First 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 TWENTY-FIRST 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 Twenty-First 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) 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), 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 Twenty-First 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 Twenty-First 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' TWENTY-FIRST 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 twenty-first omnibus objection to expunge certain tax claims (the “**Twenty-First 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.¹

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.

¹ 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. 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 Twenty-First 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**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9,

² 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**”)³ 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*

³ 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 Twenty-First 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' TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

Upon the twenty-first omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Twenty-First Omnibus Objection to Claims**”),¹ 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 Twenty-First Omnibus Objection to Claims; and due and proper notice of the Twenty-First 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 Twenty-First Omnibus Objection to Claims is in the best interests of the

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

Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twenty-First 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 Twenty-First 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 Twenty-First 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
SALINE COUNTY TAX COLLECTOR 215 N MAIN ST STE 3 BENTON, AR 72015	21759	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)		
			\$14.59 (P)		
			\$0.00 (U)		
			\$14.59 (T)		
			Unliquidated		
SARASOTA COUNTY TAX COLLECTOR 101 S WASHINGTON BLVD SARASOTA, FL 34236	22854	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)		
			\$291.56 (P)		
			\$0.00 (U)		
			\$291.56 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	6960	Motors Liquidation Company	\$15,283.64 (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)		
			\$15,283.64 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101 UNITED STATES OF AMERICA	6964	Motors Liquidation Company	\$310.59 (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)		
			\$310.59 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101 UNITED STATES OF AMERICA	6965	Motors Liquidation Company	\$44,983.80 (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)		
			\$44,983.80 (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
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	69983	Motors Liquidation Company	\$53.59 (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)		
			\$53.59 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	69986	Motors Liquidation Company	\$839.37 (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)		
			\$839.37 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	69987	Motors Liquidation Company	\$109.62 (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)		
			\$109.62 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	69988	Motors Liquidation Company	\$107.18 (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)		
			\$107.18 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	69989	Motors Liquidation Company	\$25.33 (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)		
			\$25.33 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	6958	Motors Liquidation Company	\$14.28 (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)		
			\$14.28 (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
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	6963	Moters Liquidation Company	\$137.48 (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)		
			\$137.48 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	6961	Moters Liquidation Company	\$45.07 (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)		
			\$45.07 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	6959	Moters Liquidation Company	\$10.96 (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)		
			\$10.96 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101 UNITED STATES OF AMERICA	6966	Moters Liquidation Company	\$19.30 (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)		
			\$19.30 (T)		
			Unliquidated		
SHENANDOAH COUNTY TAX COLLECTOR PO BOX 365 WOODSTOCK, VA 22664	28537	Moters Liquidation Company	\$72,855.47 (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)		
			\$72,855.47 (T)		
			Unliquidated		
SHERIFF OF MINGO COUNTY PO BOX 1270 WILLIAMSON, WV 25661	933	Moters Liquidation Company	\$15.50 (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)		
			\$15.50 (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
SHERIFF OF WOOD COUNTY PO BOX 1985 PARKERSBURG, WV 26102	771	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)		
			\$77.90 (P)		
			\$0.00 (U)		
			\$77.90 (T)		
Unliquidated					
SHERMAN COUNTY D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 9132 AMARILLO, TX 79105	718	Moters Liquidation Company	\$143.80 (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)		
			\$143.80 (T)		
Unliquidated					
SHERMAN COUNTY APPRAISAL DISTRICT D'LAYNE PEEPLES PERDUE BRANDON FIELDER COLLINS & MOTT, LLP PO BOX 9132 AMARILLO, TX 79105	719	Moters Liquidation Company	\$833.10 (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)		
			\$833.10 (T)		
Unliquidated					
SHOSHONE COUNTY 700 BANK ST STE 110 WALLACE, ID 83873	61792	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)		
			\$66.92 (P)		
			\$0.00 (U)		
			\$66.92 (T)		
Unliquidated					
SKAGIT COUNTY A POLITICAL SUBDIVISION OF WASHINGTON STATE SKAGIT COUNTY TREASURER C/O LINDA PATTERSON PO BOX 518 MOUNT VERNON, WA 98273	456	Moters Liquidation Company	\$74.08 (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)		
			\$74.08 (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
SMITH COUNTY TRUSTEE JAMIE D WINKLER, BELLAR AND WINKLER 212 MAIN STREET NORTH, CARTHAGE, TN 37030	14945	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)		
			\$60.00 (P)		
			\$5.00 (U)		
			\$65.00 (T)		
SMITH COUNTY TRUSTEE JAMIE D WINKLER, BELLAR AND WINKLER 212 MAIN STREET NORTH CARTHAGE, TN 37030	14946	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)		
			\$5.00 (P)		
			\$60.00 (U)		
			\$65.00 (T)		
SMITH COUNTY TRUSTEE JAMIE D WINKLER, BELLAR AND WINKLER 212 MAIN STREET NORTH CARTHAGE, TN 37030	14947	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)		
			\$6.00 (P)		
			\$59.00 (U)		
			\$65.00 (T)		
SMITH COUNTY TRUSTEE JAMIE D WINKLER, BELLAR & WINKLER 212 MAIN STREET NORTH CARTHAGE, TN 37030	14948	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)		
			\$65.00 (P)		
			\$0.00 (U)		
			\$65.00 (T)		
SNOHOMISH COUNTY TREASURER ATTN: BANKRUPTCY OFFICER 3000 ROCKEFELLER AVE M/S 501 EVERETT, WA 98201	197	Moters Liquidation Company	\$315.74 (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)		
			\$315.74 (T)		
SPALDING COUNTY TAX COMMISSIONER PO BOX 509 GRIFFIN, GA 30224	4738	Moters Liquidation Company	\$170.69 (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)		
			\$170.69 (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
SPOKANE COUNTY TREASURER PO BOX 199 SPOKANE, WA 99210	1404	Moters Liquidation Company	\$333.31 (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)		
			\$333.31 (T)		
SPRING BRANCH INDEPENDENT SCHOOL DISTRICT OWEN M SONIK PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008 UNITED STATES OF AMERICA	51338	Moters Liquidation Company	\$1,276.58 (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)		
			\$1,276.58 (T)		
SPRING INDEPENDENT SCHOOL DISTRICT TAX OFFICE YOLANDA M HUMPREY PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51327	Moters Liquidation Company	\$1,167.62 (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)		
			\$1,167.62 (T)		
ST CHARLES COUNTY COUNTY COLLECTOR 201 N 2ND ST #134 SAINT CHARLES, MO 63301	68438	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)		
			\$6,050.80 (P)		
			\$0.00 (U)		
			\$6,050.80 (T)		
	Unliquidated				
ST FRANCOIS COUNTY COLLECTOR 1 W LIBERTY SUITE 201 FARMINGTON, MO 63640	29342	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)		
			\$63,070.69 (P)		
			\$0.00 (U)		
			\$63,070.69 (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
ST JOHN THE BAPTIST PARISH TAX COLLECTOR 1801 WEST AIRLINE HIGHWAY P O BOX 1600 LA PLACE, LA 70069	36130	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)		
			\$137.07 (P)		
			\$0.00 (U)		
			\$137.07 (T)		
ST LOUIS CO COLLECTOR OF REVENUE 41 S CENTRAL AVENUE CLAYTON, MO 63105	698	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)		
			\$55.18 (P)		
			\$0.00 (U)		
			\$55.18 (T)		
ST LOUIS CO COLLECTOR OF REVENUE 41 S CENTRAL AVENUE CLAYTON, MO 63105	699	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)		
			\$15.77 (P)		
			\$0.00 (U)		
			\$15.77 (T)		
ST LOUIS CO COLLECTOR OF REVENUE 41 S CENTRAL AVENUE CLAYTON, MO 63105	702	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)		
			\$991.21 (P)		
			\$0.00 (U)		
			\$991.21 (T)		
ST LOUIS CO COLLECTOR OF REVENUE 41 S CENTRAL AVENUE CLAYTON, MO 63105	704	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)		
			\$5,443.88 (P)		
			\$0.00 (U)		
			\$5,443.88 (T)		
STANDISH CITY TREASURER 399 E BEAVER ST STANDISH, MI 48658	68329	Moters Liquidation Company	\$350.99 (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)		
			\$350.99 (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
STANLY COUNTY TAX COLLECTOR 201 S 2ND ST RM 104 ALBEMARLE, NC 28001	17716	Moters Liquidation Company	\$8,449.25 (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)		
			\$8,449.25 (T)		
SUMTER COUNTY TREASURER PO BOX 1775 SUMTER, SC 29151	69426	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)		
			\$2,629.27 (P)		
			\$0.00 (U)		
			\$2,629.27 (T)		
SUTTER COUNTY TAX COLLECTOR 463 2ND STREET YUBA CITY, CA 95991	432	Moters Liquidation Company	\$363.04 (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)		
			\$363.04 (T)		
			Unliquidated		
TAX COLLECTOR OF DALLAS COUNTY ALABAMA C/O TAMMY KING PO BOX 987 SELMA, AL 36702	5097	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)		
			\$12.22 (P)		
			\$0.00 (U)		
			\$12.22 (T)		
			Unliquidated		
TAX COLLECTOR SANTA ROSA COUNTY ATTN: DELINQUENT TAX DEPT PO BOX 7100 MILTON, FL 32572	355	Moters Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
TAX COLLECTOR SANTA ROSA COUNTY ATTN: DELINQUENT TAX DEPT PO BOX 7100 MILTON, FL 32572	356	Moters Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			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
TAXING DISTRICTS COLLECTED BY POTTER COUNTY ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIEDLER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	716	Moters Liquidation Company	\$50.29 (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)		
			\$50.29 (T)		
			Unliquidated		
TAXING DISTRICTS COLLECTED BY RANDALL COUNTY ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 9132 AMARILLO, TX 79105	717	Moters Liquidation Company	\$83.75 (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)		
			\$83.75 (T)		
			Unliquidated		
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202	65710	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)		
			\$5,170,398.36 (P)		
			\$0.00 (U)		
			\$5,170,398.36 (T)		
			Unliquidated		
TIPPECANOE COUNTY TREASURER 20 N 3RD STREET LAFAYETTE, IN 47901	839	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)		
			\$973.50 (P)		
			\$0.00 (U)		
			\$973.50 (T)		
			Unliquidated		
TOMBALL INDEPENDENT SCHOOL DISTRICT MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT L LP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51328	Moters Liquidation Company	\$554.53 (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)		
			\$554.53 (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
TOWN OF WILKESBORO PO BOX 1056 WILKESBORO, NC 28697	3990	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)		
			\$300.59 (P)		
			\$0.00 (U)		
			\$300.59 (T)		
Unliquidated					
TOWN OF WYTHEVILLE PO BOX 533 WYTHEVILLE, VA 24382	1736	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)		
			\$18,737.87 (P)		
			\$0.00 (U)		
			\$18,737.87 (T)		
Unliquidated					
TREASURER CITY OF SAGINAW 1315 S WASHINGTON AVE RM 105 SAGINAW, MI 48601	6918	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)		
			\$248.68 (U)		
			\$248.68 (T)		
Unliquidated					
TREASURER CITY OF SAGINAW 1315 S WASHINGTON AVE RM#105 SAGINAW, MI 48601	6921	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)		
			\$1,737.57 (U)		
			\$1,737.57 (T)		
Unliquidated					
TREASURER CITY OF SAGINAW 1315 S WASHINGTON AVE RM# 105 SAGINAW, MI 48601	6922	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)		
			\$2,995.29 (U)		
			\$2,995.29 (T)		
Unliquidated					
TREASURER CITY OF SAGINAW 1315 S WASHINGTON AVE RM# 105 SAGINAW, MI 48601	6923	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)		
			\$62.50 (U)		
			\$62.50 (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
TREASURER OF WYTHE COUNTY 225 S 4TH ST STE 104 WYTHEVILLE, VA 24382	1702	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)		
			\$100,415.62 (P)		
			\$0.00 (U)		
			\$100,415.62 (T)		
TREASURER, CITY OF SAGINAW 1315 S WASHINGTON AVE RM #105 SAGINAW, MI 48601	6917	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)		
			\$490.41 (U)		
			\$490.41 (T)		
			Unliquidated		
TYLER ISD PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710	36769	Moters Liquidation Company	\$752.10 (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)		
			\$752.10 (T)		
VALWOOD IMPROVEMENT AUTHORITY C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: ELIZABETH BANDA CALVO P O BOX 13430 ARLINGTON, TX 76094	67125	Moters Liquidation Company	\$21,389.27 (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)		
			\$21,389.27 (T)		
VENTURA COUNTY, CALIFORNIA ATTN: BANKRUPTCY C/O LAWRENCE L MATHENEY, TAX COLLECTOR 800 S VICTORIA AVE VENTURA, CA 93009	64776	Moters Liquidation Company	\$180,156.34 (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)		
			\$180,156.34 (T)		
WAKE COUNTY REVENUE DEPARTMENT POST OFFICE BOX 550 RALEIGH, NC 27602	67119	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)		
			\$4,220.15 (P)		
			\$0.00 (U)		
			\$4,220.15 (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
WAKE COUNTY REVENUE DEPARTMENT PO BOX 550 RALEIGH, NC 27602	70202	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)		
			\$873.38 (P)		
			\$0.00 (U)		
			\$873.38 (T)		
WAKE COUNTY REVENUE DEPARTMENT POST OFFICE BOX 550 RALEIGH, NC 27602	67113	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)		
			\$9,712.42 (P)		
			\$410.62 (U)		
			\$10,123.04 (T)		
WALKER COUNTY APPRAISAL DISTRICT MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT L L P 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51330	Moters Liquidation Company	\$250.03 (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)		
			\$250.03 (T)		
WALTON COUNTY TREASURER 303 S HAMMOND DR STE 100 MONROE, GA 30655	17717	Moters Liquidation Company	\$1,096.72 (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)		
			\$1,096.72 (T)		
WARREN COUNTY COLLECTOR LINDA STUDE 105 S MARKET ST WARRENTON, MO 63383	14529	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)		
			\$66.95 (P)		
			\$0.00 (U)		
			\$66.95 (T)		
			Unliquidated		
WASHINGTON COUNTY TAX COLLECTOR 280 N COLLEGE AVE STE 202 FAYETTEVILLE, AR 72701	5454	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)		
			\$122,698.48 (P)		
			\$0.00 (U)		
			\$122,698.48 (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
WAYNE COUNTY TAX COLLECTOR PO BOX 580478 CHARLOTTE, NC 28258	8506	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)		
			\$3,442.41 (P)		
			\$0.00 (U)		
			\$3,442.41 (T)		
WAYNE COUNTY TREASURER 401 E MAIN ST RICHMOND, IN 47374	1173	Moters Liquidation Company	\$543.30 (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)		
			\$543.30 (T)		
WAYNE COUNTY TREASURER WOJTOWICZ #18759 400 MONROE ST, SUITE #520 DETROIT, MI 48226	214	Moters Liquidation Company	\$1,287.50 (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)		
			\$1,287.50 (T)		
WAYNE COUNTY TREASURER WOJTOWICZ #18759 400 MONROE ST, SUITE #520 DETROIT, MI 48226	215	Moters Liquidation Company	\$219,316.39 (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)		
			\$219,316.39 (T)		
WELLS COUNTY TREASURER SHAR MECHLING C/O WELLS COUNTY TREASURER WELLS COUNTY COURTHOUSE 102 W MARKET ST STE 204 COURTHOUSE BLUFFTON, IN 46714	10058	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)		
			\$5,515.72 (P)		
			\$0.00 (U)		
			\$5,515.72 (T)		
WEST VIRGINIA STATE TAX DIVISION PO BOX 766 CHARLESTON, WV 25323 UNITED STATES OF AMERICA	6982	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)		
			\$400,000.00 (P)		
			\$0.00 (U)		
			\$400,000.00 (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
WHEELER COUNTY ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP P O BOX 9132 AMARILLO, TX 79105	563	Moters Liquidation Company	\$5.43 (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)		
			\$5.43 (T)		
			Unliquidated		
WHITE COUNTY TRUSTEE BRENDA C OFFICER 1 E BOCKMAN WAY WHITE CO COURTHOUSE RM 102 SPARTA, TN 38583	1882	Moters Liquidation Company	\$693.00 (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)		
			\$693.00 (T)		
			Unliquidated		
WICHITA COUNTY HAROLD LEREW PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, LLP PO BOX 8188 WICHITA FALLS, TX 76307	14853	Moters Liquidation Company	\$784.16 (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)		
			\$784.16 (T)		
			Unliquidated		
WILKES COUNTY TAX COLLECTOR PO BOX 63029 CHARLOTTE, NC 28263	3337	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)		
			\$428.34 (P)		
			\$0.00 (U)		
			\$428.34 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1568	Moters Liquidation Company	\$558.00 (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)		
			\$558.00 (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
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1569	Motors Liquidation Company	\$170.00 (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)		
			\$170.00 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1570	Motors Liquidation Company	\$845.00 (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)		
			\$845.00 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1571	Motors Liquidation Company	\$112.00 (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)		
			\$112.00 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1573	Motors Liquidation Company	\$5.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5.00 (P)		
			\$0.00 (U)		
			\$10.00 (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
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1578	Moters Liquidation Company	\$6.00 (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)		
			\$6.00 (T)		
			Unliquidated		
WILLIS INDEPENDENT SCHOOL DISTRICT MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	51332	Moters Liquidation Company	\$304.69 (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)		
			\$304.69 (T)		
			Unliquidated		
WILSON COUNTY TAX COLLECTOR PO BOX 1162 WILSON, NC 27894	453	Moters Liquidation Company	\$608.36 (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)		
			\$608.36 (T)		
			Unliquidated		
WJ (BO) MCALPINE REVENUE COMMISSIONER, MARENGO COUNTY PO BOX 480578 LINDEN, AL 36748	6969	Moters Liquidation Company	\$23.15 (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)		
			\$23.15 (T)		
			Unliquidated		
YAKIMA COUNTY TREASURER PO BOX 22530 YAKIMA, WA 98907	942	Moters Liquidation Company	\$70.14 (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)		
			\$70.14 (T)		
			Unliquidated		
YAKIMA COUNTY TREASURER PO BOX 22530 YAKIMA, WA 98907	69994	Moters Liquidation Company	\$307.79 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$307.79 (P)		
			\$0.00 (U)		
			\$615.58 (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
Claims to be Disallowed and Expunged Totals	89		\$578,262.32 (S)		
			\$0.00 (A)		
			\$5,917,089.64 (P)		
			\$6,069.07 (U)		
			\$6,501,421.03 (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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