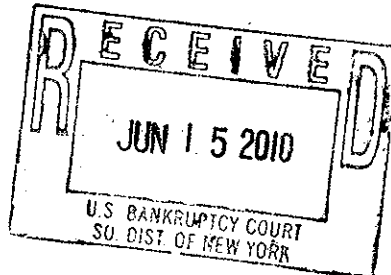


Opportunity * Guidance * Support



6/8/2010

U.S. Bankruptcy Court
Office of the Clerk
Southern District of New York
One Bowling Green
New York, New York 10004



Re: Motors Liquidation Company f/k/a General Motors Corporation Case # 09-50026 (REG)

Dear Sir or Madam:

This letter is being sent in response to the Debtors' Seventeenth Omnibus Objection to Claims dated 5/27/10.

The proof of claim (#37611) filed 11/23/09 by the State of Connecticut, Department of Labor on Reg. xx-x75-59 in the amount of \$255.62 listed on Exhibit A - refers to State Unemployment Tax still due as follows:

Unsecured Priority 3rd Qtr. 2007 balance due after applied payment made @ 1.2 % instead of 2.3%:

Contributions Due \$200.01 (Taxable Wages \$8,696.16 x 2.3%)

Payment 10/23/07 104.35

Bal. Contributions \$95.66

Unsecured Non-Priority 1st Qtr. 2006 balance due is a result of a late return filed 7/31/08, instead of 4/30/06.

Payment 4/30/06 \$4,250.60 (Taxable Wages \$354,216.74 x 1.2 %)

Late Fee 5/1/06 -25.00

Interest Due 7/31/08 -6.75

Penalty Due 6/30/06 -50.00

Contributions -4,168.85 (this amount available for contributions)

Bal. Contributions \$ 81.75

We respectfully ask The Court to allow our claim as a justifiable expense in lieu of our appearance. Please acknowledge receipt of this letter with the envelope provided. If you wish you may Contact Valla Dunko @ 860-263-6185 for assistance.

Very Truly Yours,

Virginia A. Hill, Supervisor
John Ciotto, Assistant Supervisor

VAH/vd

CC: Weil, Gotshal & Manges LLP, Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.
The Debtors, c/o Motors Liquidation Company, Attn: Ted Stenger
General Motors, LLC, Attn: Lawrence S. Buonomo, Esq.
Cadwalader, Wickersham & Taft LLP, Attn: John J. Rapisardi, Esq.
The United States Department of the Treasury, Attn: Joseph Samarias, Esq.
Vedder Price, P.C., Attn: Michael J. Edelman, Esq., Michael L. Schein, Esq.
Kramer Levin Naftalis & Frankel LLP, Attn: Thomas Moers Mayer, Esq, Amy Caton, Esq., Lauren Macksoud, Esq.,
Jennifer Sharret, Esq.
The Office of the United States Trustee for the Southern District of New York, Attn: Diana G. Adams, Esq.
The U.S. Attorney's Office, S.D.N.Y., Attn: David S. Jones, Esq., Natalie Kuehler, Esq.
Caplin & Drysdale, Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.
One Thomas Circle, Attn: Trevor W. Swett III, Esq., Kevin C. Maclay, Esq.
Stutzman, Bromberg, Esserman & Plifka, Attys. For Dean M. Trafelet, Attn: Sander L. Esserman, Esq., Robert T.
Brousseau, Esq.