

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

IN RE: § **CHAPTER 11**
§ **CASE NO. 09-50026 (REG)**
MOTORS LIQUIDATION
COMPANY, ET AL., F/K/A
GENERAL MOTORS CORP., ET AL.
DEBTOR/S §

**TOMBALL INDEPENDENT SCHOOL DISTRICT'S
RESPONSE TO DEBTOR'S TWENTY-FIRST OMNIBUS
OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

NOW COME, Tomball Independent School District ("Taxing Entity") and file this Response to Debtor's Twenty-First Omnibus Objection to Claims ("Objection") and would show the Court as follows:

1. Debtor was the owner of record of business personal property (account number 0536829) on January 1 of 2009, the year in which said ad valorem taxes were assessed, and is therefore liable for payment of said taxes pursuant to § 32.07 of the Texas Property Tax Code. The claims are secured by first priority tax liens as provided by § 32.01 and § 32.05 of the Texas Property Tax Code.
2. Section 32.01 of the Texas Property Tax Code provides that Taxing Entity' tax lien attached to Debtor's business personal property on January 1 of 2009. The lien is perfected on attachment and no further action is required.
3. As of June 2010, the 2009 tax, penalty and interest is still due and owing to Tomball Independent School District.

Accordingly, Tomball Independent School District objects to the disallowance of its claim.

DATED: June 21, 2010

Respectfully Submitted,

PERDUE, BRANDON, FIEDLER, COLLINS
& MOTT, L.L.P

By: /s/ Yolanda M. Humphrey
Yolanda M. Humphrey

**Attorneys for Tomball Independent
School District**

CERTIFICATE OF SERVICE

This is to certify that on June 21, 2010, true and correct copies of the above and foregoing document was served via first class mail, postage prepaid or by ECF electronic mail.

/s/ Yolanda M. Humphrey
Yolanda M. Humphrey