

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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ORDER GRANTING DEBTORS' TWENTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

Upon the twenty-eighth omnibus objection to reclassify certain claims, dated July 2, 2010 (the “**Twenty-Eighth 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 reclassifying the Incorrectly Classified Claims on the grounds that each Incorrectly Classified Claim was incorrectly classified by the claimant, all as more fully described in the Twenty-Eighth Omnibus Objection to Claims; and due and proper notice of the Twenty-Eighth 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-Eighth Omnibus Objection to Claims is in the

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

best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twenty-Eighth 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-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each “Claim Amount and Priority” listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto is hereby reclassified as indicated on the Order Exhibit under the column “Modified Priority Status/Reduced Amount;” and it is further

ORDERED that, if applicable, the Twenty-Eighth Omnibus Objection to Claims is adjourned with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Adjourned*” to the date indicated on the Order Exhibit, subject to further adjournments (such actual hearing date, the “**Adjourned Hearing Date**”) (the “**Adjourned Claims**”), and the Debtors’ response deadline with respect to the Adjourned Claims shall be 12:00 noon (prevailing Eastern Time) on the date that is three (3) business days before the Adjourned Hearing Date; and it is further

ORDERED that, if applicable, the Twenty-Eighth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Withdrawn*”; and it is further

ORDERED that, if applicable, the Twenty-Eighth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Claim Withdrawn*” as those claims have been withdrawn by the corresponding claimant; 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-Eighth Omnibus Objection to Claims under the heading "*Claims to be Reclassified*" that is not reclassified; 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
August 12, 2010

s/ Robert E. Gerber
United States Bankruptcy Judge

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
CITY OF TORRANCE	9596	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
3031 TORRANCE BLVD TORRANCE, CA 90503			\$0.00 (A)	\$0.00 (A)		
			\$625.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$625.00 (U)		
Official Claim Date: 10/14/2009			\$625.00 (T)	\$625.00 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

CLARK AUTOMOTIVE GROUP, INC	18083	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
ALLAN C CLARK 744907 KIWI ST KAILUA KONA, HI 96740			\$0.00 (A)	\$0.00 (A)		
			\$370,637.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$370,637.00 (U)		
Official Claim Date: 10/30/2009			\$370,637.00 (T)	\$370,637.00 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

COMPUTER ASSOCIATES INTERNATIONAL, INC.	20703	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
PLATINUM TECHNOLOGY INTERNATIONAL, INC. ATTN ROBERT AUSTEN 1 CA PLZ ISLANDIA, NY 11749			\$0.00 (A)	\$0.00 (A)		
			\$4,030.40 (P)	\$0.00 (P)		
			\$3,325,112.96 (U)	\$3,329,143.36 (U)		
Official Claim Date: 11/6/2009			\$3,329,143.36 (T)	\$3,329,143.36 (T)		

Note: This claim arises from the rejection of an executory contract. It is not secured by property of the Debtors' estates nor is it entitled to priority status. Pursuant to section 502(g) the Bankruptcy Code this claim is only entitled to a non-priority, general unsecured claim. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

CONSTRUCTION USERS ROUNDTABLE	4523	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
4100 EXECUTIVE PARK DR STE 210 CINCINNATI, OH 45241			\$11,000.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$11,000.00 (U)		
Official Claim Date: 10/5/2009			\$11,000.00 (T)	\$11,000.00 (T)		

Note: This claim is for pre-petition membership services and is not entitled to administrative expense treatment under the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

(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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
MULLINS MOTORS INC	63959	Motors	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
		Liquidation Company	\$0.00 (A)	\$0.00 (A)		
C/O CARL MEARES PO BOX 187 FAIR BLUFF, NC 28439			\$2,566,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,566,000.00 (U)		
Official Claim Date: 11/30/2009			\$2,566,000.00 (T)	\$2,566,000.00 (T)		

Note: This claim arises from the rejection of an executory contract. It is not secured by property of the Debtors' estates nor is it entitled to priority status. Pursuant to section 502(g) the Bankruptcy Code this claim is only entitled to a non-priority, general unsecured claim. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

NEW MOTOR VEHICLE BOARD	249	Motors	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
		Liquidation Company	\$0.00 (A)	\$0.00 (A)		
WILLIAM G BRENNAN, EXECUTIVE DIRECTOR 1507 - 21ST ST, SUITE 330 SACRAMENTO, CA 95811			\$66,814.15 (P)	\$0.00 (P)		
			\$0.00 (U)	\$66,814.15 (U)		
Official Claim Date: 6/5/2009			\$66,814.15 (T)	\$66,814.15 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

RECO LLC	135	Motors	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
		Liquidation Company	\$0.00 (A)	\$0.00 (A)		
RECO 1008 SEABROOK WAY CINCINNATI, OH 45245			\$1,260.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,260.00 (U)		
Official Claim Date: 6/18/2009			\$1,260.00 (T)	\$1,260.00 (T)		

Note: This claim is for parts and materials provided prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

TAMMY WHITE	62834	Motors	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
		Liquidation Company	\$0.00 (A)	\$0.00 (A)		
14870 E SHASTA ST CLAREMORE, OK 74017			\$2,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,000.00 (U)		
Official Claim Date: 11/28/2009			\$2,000.00 (T)	\$2,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
TAYLOR, HERB	5710	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
574 MOSS LANDING DR ANTIOCH, TN 37013			\$0.00 (A)	\$0.00 (A)		
			\$700.00 (P)	\$0.00 (P)		
			\$700.00 (U)	\$1,400.00 (U)		
Official Claim Date: 10/7/2009			\$1,400.00 (T)	\$1,400.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

TILLER, LARRY	12099	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
PO BOX 2824 SHOW LOW, AZ 85902			\$0.00 (A)	\$0.00 (A)		
			\$350,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$350,000.00 (U)		
Official Claim Date: 10/19/2009			\$350,000.00 (T)	\$350,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

TUCKER, ERIC	48441	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
25 PALATINE APT 126 IRVINE, CA 92612			\$0.00 (A)	\$0.00 (A)		
			\$8,475.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$8,475.00 (U)		
Official Claim Date: 11/25/2009			\$8,475.00 (T)	\$8,475.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

TURNER BROADCASTING SYSTEM INC AND/OR AND RELEVANT SUBSIDIARIES	46619	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
C/O TIFFANY STRELOW COBB VORYS, SATER, SEYMOUR AND PEASE LLP 52 EAST GAY STREET COLUMBUS, OH 43215			\$0.00 (A)	\$0.00 (A)		
			\$438,503.22 (P)	\$0.00 (P)		
			\$0.00 (U)	\$438,503.22 (U)		
Official Claim Date: 11/25/2009			\$438,503.22 (T)	\$438,503.22 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

(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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
UWC STRATEGIC SERVICES	2577	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$11,045.00 (A)	\$0.00 (A)		
ON UNEMPLOYMENT & WORK COMP 910 17TH ST NW STE 315 WASHINGTON, DC 20006			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$11,045.00 (U)		
Official Claim Date: 10/2/2009			\$11,045.00 (T)	\$11,045.00 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

VASQUEZ, JESUS	45120	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
6828 26TH ST BERWYN, IL 60402			\$3,831.44 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,831.44 (U)		
Official Claim Date: 11/23/2009			\$3,831.44 (T)	\$3,831.44 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

VILA, DIANA	5382	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O RODIER & RODIER 400 N FEDERAL HWY HALLANDALE BEACH, FL 33009			\$50,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$50,000.00 (U)		
Official Claim Date: 10/6/2009			\$50,000.00 (T)	\$50,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WACHAL, WILLIAM	22236	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
12 CAMINO BOTERO SAN CLEMENTE, CA 92673			\$4,500.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,500.00 (U)		
Official Claim Date: 11/9/2009			\$4,500.00 (T)	\$4,500.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WARREN, TORAN	20739	Motors Liquidation Company	\$0.00 (S) \$3,200.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
9501 BEAR PAW TRL APT B DEL VALLE, TX 78617			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,200.00 (U)		
Official Claim Date: 11/6/2009			\$3,200.00 (T)	\$3,200.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WASHINGTON, LEE IRA	9127	Motors Liquidation Company	\$0.00 (S) \$1,594.51 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
6111 S WEATHERBY DR SHREVEPORT, LA 71129			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,594.51 (U)		
Official Claim Date: 10/13/2009			\$1,594.51 (T)	\$1,594.51 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WATKINS, BRITNEY	16328	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
3844 BLAINE AVE SAINT LOUIS, MO 63110			\$2,275.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,275.00 (U)		
Official Claim Date: 10/26/2009			\$2,275.00 (T)	\$2,275.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WEHMEIER, LORETTA	22205	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
1707 WILLOW MILL DR MISSOURI CITY, TX 77489			\$10,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$10,000.00 (U)		
Official Claim Date: 11/9/2009			\$10,000.00 (T)	\$10,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WILLIAMS, NATHANIEL	10765	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
5403 VOLUNTEER DRIVE COLUMBIA, MO 65201			\$0.00 (A)	\$0.00 (A)		
			\$5,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000.00 (U)		
Official Claim Date: 10/15/2009			\$5,000.00 (T)	\$5,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WINKELS, MEL	25299	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
8854 MT HIGHWAY 200 WOLF CREEK, MT 59648			\$0.00 (A)	\$0.00 (A)		
			\$2,425.00 (P)	\$0.00 (P)		
			\$7,575.00 (U)	\$10,000.00 (U)		
Official Claim Date: 11/13/2009			\$10,000.00 (T)	\$10,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WRIGHT, STEPHANIE	38875	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
257 ALAMEDA ST ROCHESTER, NY 14613			\$0.00 (A)	\$0.00 (A)		
			\$20,140.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$20,140.00 (U)		
Official Claim Date: 11/23/2009			\$20,140.00 (T)	\$20,140.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WYKEISHA BARBER	64336	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
49080 DENTON RD APT #34 BELLEVILLE, MI 48111			\$0.00 (A)	\$0.00 (A)		
			\$3,100.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,100.00 (U)		
Official Claim Date: 11/30/2009			\$3,100.00 (T)	\$3,100.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
YOUNG, SHANNON	6738	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
8115 LYONS AVE APT A PHILADELPHIA, PA 19153			\$0.00 (A)	\$0.00 (A)		
			\$9,293.20 (P)	\$0.00 (P)		
			\$0.00 (U)	\$9,293.20 (U)		
Official Claim Date: 10/8/2009			\$9,293.20 (T)	\$9,293.20 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

<i>CLAIMS TO BE RECLASSIFIED</i>	25	\$0.00 (S)	\$0.00 (S)
		\$26,839.51 (A)	\$0.00 (A)
		\$3,919,609.41 (P)	\$0.00 (P)
		\$3,333,387.96 (U)	\$7,279,836.88 (U)
		\$7,279,836.88 (T)	\$7,279,836.88 (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.

OBJECTION ADJOURNED TO SEPTEMBER 24, 2010 at 9:45 A.M.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ACUMENT GLOBAL TECHNOLOGIES INC ATTN: JOHN R CLARK 840 W LONG LAKE RD STE 450 TROY, MI 48098 Official Claim Date: 11/27/2009	60693	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$46,390.90 (P)	\$0.00 (P)		
			\$0.00 (U)	\$46,390.90 (U)		
			\$46,390.90 (T)	\$46,390.90 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

OBJECTION ADJOURNED	1	\$0.00 (S)	\$0.00 (S)
		\$0.00 (A)	\$0.00 (A)
		\$46,390.90 (P)	\$0.00 (P)
		\$0.00 (U)	\$46,390.90 (U)
		\$46,390.90 (T)	\$46,390.90 (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.

OBJECTION WITHDRAWN

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES MICHAEL P POMPEO DRINKER BIDDLE & REATH LLP 500 CAMPUS DRIVE FLORHAM PARK, NJ 07932	59309	MLCS Distribution Corporation	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$15,000.00 (P)	\$15,000.00 (P)		
			\$0.00 (U)	\$0.00 (U)		
			\$15,000.00 (T)	\$15,000.00 (T)		

Official Claim Date: 11/27/2009

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES MICHAEL P POMPEO DRINKER BIDDLE & REATH LLP 500 CAMPUS DRIVE FLORHAM PARK, NJ 07932	59310	MLCS, LLC	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$15,000.00 (P)	\$15,000.00 (P)		
			\$0.00 (U)	\$0.00 (U)		
			\$15,000.00 (T)	\$15,000.00 (T)		

Official Claim Date: 11/27/2009

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES MICHAEL P POMPEO DRINKER BIDDLE & REATH LLP 500 CAMPUS DRIVE FLORHAM PARK, NJ 07932	59311	MLC of Harlem, Inc.	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$15,000.00 (P)	\$15,000.00 (P)		
			\$0.00 (U)	\$0.00 (U)		
			\$15,000.00 (T)	\$15,000.00 (T)		

Official Claim Date: 11/27/2009

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES MICHAEL P POMPEO DRINKER BIDDLE & REATH LLP 500 CAMPUS DRIVE FLORHAM PARK, NJ 07932	59312	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$15,000.00 (P)	\$15,000.00 (P)		
			\$0.00 (U)	\$0.00 (U)		
			\$15,000.00 (T)	\$15,000.00 (T)		

Official Claim Date: 11/27/2009

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(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.

OBJECTION WITHDRAWN

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
<i>OBJECTION WITHDRAWN</i>	4		\$0.00 (S)	\$0.00 (S)		
			\$0.00 (A)	\$0.00 (A)		
			\$60,000.00 (P)	\$60,000.00 (P)		
			\$0.00 (U)	\$0.00 (U)		
			\$60,000.00 (T)	\$60,000.00 (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.