

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : **Chapter 11 Case No.**
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MOTORS LIQUIDATION COMPANY, et al., : **09-50026 (REG)**
f/k/a General Motors Corp., et al. :
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Debtors. : **(Jointly Administered)**
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ORDER GRANTING DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

Upon the thirty-eighth omnibus objection to expunge certain tax claims, dated July 2, 2010 (the “**Thirty-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 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 Thirty-Eighth Omnibus Objection to Claims; and due and proper notice of the Thirty-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 Thirty-Eighth 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 Thirty-Eighth Omnibus Objection to Claims.

Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirty-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 Thirty-Eighth 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”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; and it is further

ORDERED that, if applicable, the Thirty-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 Thirty-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 Thirty-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 Thirty-Eighth 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
August 12, 2010

s/ Robert E. Gerber
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
ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY ATTN TERRY GODDARD - ATTORNEY GENERAL & DENISE ANN FAULK ASSISTANT ATTORNEY GENERAL 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007	65170	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)		
			\$7,248.00 (U)		
			\$7,248.00 (T)		
			Unliquidated		
BOROUGH OF WEST MIFFLIN LEGAL TAX SERVICE INC 714 LEBANON ROAD WEST MIFFLIN, PA 15122	373	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)		
			\$2,813.48 (P)		
			\$0.00 (U)		
			\$2,813.48 (T)		
			Unliquidated		
GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321	70310	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)		
			\$9,680.60 (P)		
			\$499.00 (U)		
			\$10,179.60 (T)		
			Unliquidated		
ILLINOIS DEPARTMENT OF REVENUE BANKRUPTCY ADMINISTRATION UNIT 100 W RANDOLPH ST LEVEL 7-410 CHICAGO, IL 60601	70289	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$4,382.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$4,382.00 (T)		
			Unliquidated		
INDIANA DEPARTMENT OF STATE REVENUE ATTN CAROL LUSHELL BANKRUPTCY SECTION 100 NORTH SENATE AVENUE ROOM N203 INDIANAPOLIS, IN 46204	69680	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$12,204.05 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$12,204.05 (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
MISSISSIPPI STATE TAX COMMISSION BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225	70311	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)		
			\$160.50 (P)		
			\$15.00 (U)		
			\$175.50 (T)		
Unliquidated					
NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	70178	Motors Liquidation Company	\$3,594.28 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$34,311,816.66 (P)		
			\$2,418,843.73 (U)		
			\$36,734,254.67 (T)		
Unliquidated					
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	68604	Motors Liquidation Company	\$9,671.09 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$33,694,042.53 (P)		
			\$2,313,241.80 (U)		
			\$36,016,955.42 (T)		
Unliquidated					
PROPERTY TAX COMMISSIONER C/O DON ARMSTRONG PO BOX 1298 COLUMBIANA, AL 35051	70316	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$499.80 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$499.80 (T)		
PROPERTY TAX COMMISSIONER C/O DON ARMSTRONG PO BOX 1298 COLUMBIANA, AL 35051	70317	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$18.62 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$18.62 (T)		
PROPERTY TAX COMMISSIONER C/O DON ARMSTRONG PO BOX 1298 COLUMBIANA, AL 35051	70318	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$19.72 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$19.72 (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
RED RIVER APPRAISAL DISTRICT PO BOX 461 CLARKSVILLE, TX 75426	7946	Motors Liquidation Company	\$43.92 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$43.92 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ST FRANCOIS COUNTY COLLECTOR 1 W LIBERTY SUITE 201 FARMINGTON, MO 63640	70320	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$63,070.69 (P) \$0.00 (U) \$63,070.69 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202	70284	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$8,955,415.48 (P) \$0.00 (U) \$8,955,415.48 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(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
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY - COLLECTIONS DIVISION PO BOX 12548 AUSTIN, TX 78711	3044	Motors Liquidation Company	\$14,717,820.57 (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)		
			\$14,717,820.57 (T)		
Unliquidated					
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TEXAS ET AL C/O OFFICE OF THE ATTORNEY GENERAL COLLECTIONS DIVISION / BANKRUPTCY SECTION PO BOX 12548, CAPITOL STATION AUSTIN, TX 78711	70291	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$2,001.40 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$2,001.40 (T)		
Unliquidated					
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TEXAS ET AL C/O OFFICE OF THE ATTORNEY GENERAL COLLECTIONS DIVISION / BANKRUPTCY SECTION PO BOX 12548, CAPITOL STATION AUSTIN, TX 78711	70292	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$4,863.88 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$4,863.88 (T)		
Unliquidated					
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TX, TX MUNICIPALITIES, TX COUNTIES, SPECIAL PURPOSE DISTRICTS &/OR TX METROPOLITAN OR REGIONAL TRANSPORTATION AUTHORITIES OFFICE OF THE ATTY GEN BANKRUPTCY-COLLECTIONS DIVISION P O BOX 12548 AUSTIN, TX 78711	213	Motors Liquidation Company	\$23,682,813.33 (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)		
			\$23,682,813.33 (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
TEXAS COMPTROLLER OF PUBLIC ACCTS ON BEHALF OF THE STATE OF TX, TX MUNICIPALITIES, TX COUNTIES, SPECIAL PURPOSE DISTRICTS &/OR TX METROPOLITAN OR REGIONAL TRANSPORTATION AUTHORITIES OFFICE OF THE ATTY GENERAL-BANKRUPTCY COLLECTIONS DIVISION P O BOX 12548 AUSTIN, TX 78711	211	Motors Liquidation Company	\$24,623,816.42 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$24,623,816.42 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					

<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>	19		\$63,037,759.61 (S) \$23,989.47 (A) \$77,036,999.94 (P) \$4,739,847.53 (U) \$144,838,596.55 (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.

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

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF NEW YORK DEPARTMENT OF FINANCE ATTN RON MEDLEY OF COUNSEL SPECIAL ASSISTANT CORP COUNSEL FOR LEGAL AFFAIRS NYC DEPARTMENT OF FINANCE 345 ADAMS STREET 5TH FL BROOKLYN, NY 11201	1144	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$23,884,720.18 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$23,884,720.18 (T)		
			Unliquidated		
STATE OF NEW YORK DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION GOVERNOR W AVERELL HARRIMAN STATE OFFICE BUILDING CAMPUS BUILDING 12 ROOM 256 ALBANY, NY 12240 UNITED STATES OF AMERICA	65969	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)		
			\$158,320.13 (P)		
			\$0.00 (U)		
			\$158,320.13 (T)		
			Unliquidated		
OBJECTION ADJOURNED	2		\$0.00 (S)		
			\$23,884,720.18 (A)		
			\$158,320.13 (P)		
			\$0.00 (U)		
			\$24,043,040.31 (T)		

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