

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' TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

Upon the twenty-seventh omnibus objection to reclassify certain claims, dated July 2, 2010 (the “**Twenty-Seventh 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-Seventh Omnibus Objection to Claims; and due and proper notice of the Twenty-Seventh 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-Seventh 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-Seventh 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-Seventh 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-Seventh 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-Seventh 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-Seventh 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-Seventh 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-Seventh 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
ALLEN, LISA	18841	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O JOHN CANTARELLA CANTARELLA & ASSOC, PC 1004 JOSLYN PONTIAC, MI 48340			\$3,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,000,000.00 (U)		
			\$3,000,000.00 (T)	\$3,000,000.00 (T)		

Official Claim Date: 11/2/2009

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.

ALSTON KAIYA L JR	28376	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
ALSTON, KEISHA C/O MARK B TINSLEY, ESQ PO BOX 1000 ALLENDALE, SC 29810			\$5,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000,000.00 (U)		
			\$5,000,000.00 (T)	\$5,000,000.00 (T)		

Official Claim Date: 11/17/2009

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.

ALSTON KAIYA L JR	28377	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
ALSTON, KAIYA SR C/O MARK B TINSLEY PO BOX 1000 ALLENDALE, SC 29810			\$5,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000,000.00 (U)		
			\$5,000,000.00 (T)	\$5,000,000.00 (T)		

Official Claim Date: 11/17/2009

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.

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
ALSTON, KAIYA SR	28381	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O MARK B. TINSLEY, ESQ. GOODING & GOODING PO BOX 1000 ALLENDALE, SC 29810			\$5,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000,000.00 (U)		
			\$5,000,000.00 (T)	\$5,000,000.00 (T)		

Official Claim Date: 11/17/2009

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.

AMBER POWLEDGE	44615	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O ANGEL HAGMAIER, DAX FAUBUS ATTORNEY AT LAW 211 E PARKWOOD AVE SUITE 107 FRIENDSWOOD, TX 77546			\$5,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000,000.00 (U)		
			\$5,000,000.00 (T)	\$5,000,000.00 (T)		

Official Claim Date: 11/24/2009

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.

AMICA MUTUAL INSURANCE	60782	MLC of Harlem, Inc.	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
43 WESTERN BLVD GLASTONBURY, CT 06033			\$8,402.90 (P)	\$0.00 (P)		
			\$0.00 (U)	\$8,402.90 (U)		
			\$8,402.90 (T)	\$8,402.90 (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.

ANGERHOFER, THERESA	6501	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
721 EUGENE ST FAYETTEVILLE, NC 28306			\$1,500.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,500.00 (U)		
			\$1,500.00 (T)	\$1,500.00 (T)		

Official Claim Date: 10/8/2009

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.

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
ARCHIE, STEVEN	65294	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
4080 W 21ST AVE			\$0.00 (A)	\$0.00 (A)		
GARY, IN 46404			\$2,425.00 (P)	\$0.00 (P)		
Official Claim Date: 11/30/2009			\$0.00 (U)	\$2,425.00 (U)		
			\$2,425.00 (T)	\$2,425.00 (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.

AUSTIN POWLEDGE	44616	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
C/O ANGEL HAGMAIER & DAX FAUBUS ATTORNEY AT LAW			\$0.00 (A)	\$0.00 (A)		
211 E PARKWOOD AVE SUITE 107			\$5,000,000.00 (P)	\$0.00 (P)		
FRIENDSWOOD, TX 77546			\$0.00 (U)	\$5,000,000.00 (U)		
Official Claim Date: 11/24/2009			\$5,000,000.00 (T)	\$5,000,000.00 (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.

BIANGA DINA	13304	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
BIANGA, DINA			\$0.00 (A)	\$0.00 (A)		
24729 MURRAY ST.			\$281.00 (P)	\$0.00 (P)		
HARRISION TWP., MI 48045			\$281.00 (U)	\$562.00 (U)		
Official Claim Date: 10/20/2009			\$562.00 (T)	\$562.00 (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.

BONENFANT, CAROL S	18326	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
33367 ELGIN CT			\$729.83 (A)	\$0.00 (A)		
STERLING HEIGHTS, MI 48310			\$0.00 (P)	\$0.00 (P)		
Official Claim Date: 11/2/2009			\$0.00 (U)	\$729.83 (U)		
			\$729.83 (T)	\$729.83 (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
BRADEN ANNETTE	19172	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
BRADEN, ANNETTE 824 BEECHWOOD CT JACKSON, MS 39206			\$3,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,000.00 (U)		
Official Claim Date: 11/2/2009			\$3,000.00 (T)	\$3,000.00 (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.

BROOKS, MARK	7703	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
4504 BROOKSIDE AVE BRISTOL, PA 19007			\$9,852.88 (P)	\$0.00 (P)		
			\$0.00 (U)	\$9,852.88 (U)		
Official Claim Date: 10/9/2009			\$9,852.88 (T)	\$9,852.88 (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.

CARUTHERS TEARNIA	37072	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
CARUTHERS, TEARNIA 3400 WALTON LANE NASHVILLE, TN 37216			\$3,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,000.00 (U)		
Official Claim Date: 11/23/2009			\$3,000.00 (T)	\$3,000.00 (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.

CHAMPAGNE, SADE	15723	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
2910 GLENWOOD ST BEAUMONT, TX 77705			\$10,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$10,000.00 (U)		
Official Claim Date: 10/26/2009			\$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".

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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
CHEAIRS, BONNIE	22795	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
272 WORCESTER PL			\$0.00 (A)	\$0.00 (A)		
DETROIT, MI 48203			\$672.85 (P)	\$0.00 (P)		
Official Claim Date: 11/12/2009			\$0.00 (U)	\$672.85 (U)		
			\$672.85 (T)	\$672.85 (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.

COMMONWEALTH OF KENTUCKY	1549	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
TRANSPORTATION CABINET ATTN KELLY ROBERTS 200 METRO STREET FRANKFORT, KY 40622			\$0.00 (A)	\$0.00 (A)		
			\$1,151.72 (P)	\$0.00 (P)		
			\$1,151.72 (U)	\$2,303.44 (U)		
Official Claim Date: 9/24/2009			\$2,303.44 (T)	\$2,303.44 (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.

CONNER, LATANYA	22797	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
5477 MILLERS GLEN LN MEMPHIS, TN 38125			\$17,073.55 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$17,073.55 (U)		
Official Claim Date: 11/12/2009			\$17,073.55 (T)	\$17,073.55 (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.

COX, SAMANTHA	61723	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
2517 BENTON BLVD KANSAS CITY, MO 64127			\$0.00 (A)	\$0.00 (A)		
			\$3,500.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,500.00 (U)		
Official Claim Date: 11/27/2009			\$3,500.00 (T)	\$3,500.00 (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.

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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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
DANIEL KEVIN EUGENE	6464	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$6,000.00 (A)	\$0.00 (A)		
DANIEL, KEVIN EUGENE 2107 JAKE ALEX BLVD SOUTH SALISBURY, NC 28146			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$6,000.00 (U)		
Official Claim Date: 10/8/2009			\$6,000.00 (T)	\$6,000.00 (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.

DANVELDHUIZEN TASHA	18439	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
2211 310TH ST ROCK VALLEY, IA 51247			\$2,700.00 (P)	\$0.00 (P)		
			\$2,700.00 (U)	\$5,400.00 (U)		
Official Claim Date: 11/2/2009			\$5,400.00 (T)	\$5,400.00 (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.

DAVID AND KATHY GRINSTEAD	44623	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
835 GLADDEN RD COLUMBUS, OH 43212			\$1,069.03 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,069.03 (U)		
Official Claim Date: 11/24/2009			\$1,069.03 (T)	\$1,069.03 (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.

DAVID AND KATHY GRINSTEAD	44624	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
835 GLADDEN ROAD COLUMBUS, OH 43212			\$1,023.44 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,023.44 (U)		
Official Claim Date: 11/24/2009			\$1,023.44 (T)	\$1,023.44 (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.

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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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
DAVID LILES	31459	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
2904 S. BRENTWOOD COURT INDEPENDENCE, MO 64055 UNITED STATES OF AMERICA			\$2,563.68 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,563.68 (U)		
Official Claim Date: 11/20/2009			\$2,563.68 (T)	\$2,563.68 (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.

DENT NELL	62204	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O LAW OFFICE SCOTT E COMBS 27780 NORI RD SUITE 105 NOVI, MI 48377			\$250,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$250,000.00 (U)		
Official Claim Date: 11/28/2009			\$250,000.00 (T)	\$250,000.00 (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.

DONALD SHERMAN	32853	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$47,388.37 (A)	\$0.00 (A)		
PO BOX 491 HORTONVILLE, MI 48462 UNITED STATES OF AMERICA			\$0.00 (P)	\$0.00 (P)		
			\$30,950.50 (U)	\$78,338.87 (U)		
Official Claim Date: 11/20/2009			\$78,338.87 (T)	\$78,338.87 (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.

DORIS POWLEDGE	44614	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O ANGEL HAGMAIER ATTORNEY AT LAW 211 E PARKWOOD AVE SUITE 107 FRIENDSWOOD, TX 77546			\$55,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$55,000,000.00 (U)		
Official Claim Date: 11/24/2009			\$55,000,000.00 (T)	\$55,000,000.00 (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
DOUG AND PAT GENTRY	18451	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
501 N FLORENCE ST SUITE 101 CASA GRANDE, AZ 85122 UNITED STATES OF AMERICA			\$0.00 (A)	\$0.00 (A)		
			\$100,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$100,000.00 (U)		
Official Claim Date: 11/2/2009			\$100,000.00 (T)	\$100,000.00 (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.

DOUGLAS DORMAN	60733	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
2790 PINEBROOK DR ARNOLD, MO 63010 UNITED STATES OF AMERICA			\$0.00 (A)	\$0.00 (A)		
			\$1,445.72 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,445.72 (U)		
Official Claim Date: 11/27/2009			\$1,445.72 (T)	\$1,445.72 (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.

DUGAN, PATRICK	49524	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
PO BOX 644 HARLEM, MT 59526			\$0.00 (A)	\$0.00 (A)		
			\$4,500.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,500.00 (U)		
Official Claim Date: 11/25/2009			\$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.

EDBLER, DENISE	65515	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
2032 DELAWARE RD WAUKEGAN, IL 60087			\$0.00 (A)	\$0.00 (A)		
			\$1,657.87 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,657.87 (U)		
Official Claim Date: 11/30/2009			\$1,657.87 (T)	\$1,657.87 (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
ESCUE LINZY 4700 BIRGEHEATH RD KERNERSVILLE, NC 27284 Official Claim Date: 10/7/2009	5714	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$1,425.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,425.00 (U)		
			\$1,425.00 (T)	\$1,425.00 (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.

ESSLER ELTON C/O LAW OFFICES OF BYRNES CRAIG T 1500 ROSECRANS AVE STE 500 MANHATTAN BEACH, CA 90266 Official Claim Date: 11/30/2009	65685	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$10,950.00 (P)	\$0.00 (P)		
			\$7,457.25 (U)	\$18,407.25 (U)		
			\$18,407.25 (T)	\$18,407.25 (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.

FINDLEY, DONNELL 19322 S GRANDEE AVE CARSON, CA 90746 Official Claim Date: 11/24/2009	43344	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$2,546.30 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,546.30 (U)		
			\$2,546.30 (T)	\$2,546.30 (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.

FLANDERS, DEREK 10914 EVENING CREEK DR E APT 40 SAN DIEGO, CA 92128 Official Claim Date: 11/19/2009	30047	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$2,425.00 (P)	\$0.00 (P)		
			\$2,045.00 (U)	\$4,470.00 (U)		
			\$4,470.00 (T)	\$4,470.00 (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
FLORENCE BUCKNAM	26989	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
16 TOMPKINS LANE AJAX, ON L1S 3N5, CANADA			\$25,817.09 (A)	\$0.00 (A)		
CANADA			\$0.00 (U)	\$25,817.09 (U)		
			\$25,817.09 (T)	\$25,817.09 (T)		

Official Claim Date: 11/16/2009

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.

FORD ROSIE	62044	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
FORD, ROSIE 24750 LAHSER RD SOUTHFIELD, MI 48033			\$0.00 (A)	\$0.00 (A)		
			\$500,000.00 (P)	\$0.00 (P)		
			\$500,000.00 (U)	\$1,000,000.00 (U)		
Official Claim Date: 11/27/2009			\$1,000,000.00 (T)	\$1,000,000.00 (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.

FOUST, MARK	9062	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
388 VANCE RD MORAIN, OH 45439			\$0.00 (A)	\$0.00 (A)		
			\$5,834.93 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,834.93 (U)		
Official Claim Date: 10/13/2009			\$5,834.93 (T)	\$5,834.93 (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.

GAGLIONE, GARY	20396	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
234 MAPLE TREE HILL RD SOUTHURY, CT 06488			\$0.00 (A)	\$0.00 (A)		
			\$1,658.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,658.00 (U)		
Official Claim Date: 11/6/2009			\$1,658.00 (T)	\$1,658.00 (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
GAINWELL, BARBARA	21718	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
155 BLACKMON RD			\$0.00 (A)	\$0.00 (A)		
BYRAM, MS 39272			\$2,477.00 (P)	\$0.00 (P)		
Official Claim Date: 11/9/2009			\$2,477.00 (U)	\$4,954.00 (U)		
			\$4,954.00 (T)	\$4,954.00 (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.

GANDY JANINE	63594	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
PO BOX 533			\$4,556.00 (A)	\$0.00 (A)		
MONTICELLO, NY 12701			\$0.00 (P)	\$0.00 (P)		
Official Claim Date: 11/30/2009			\$0.00 (U)	\$4,556.00 (U)		
			\$4,556.00 (T)	\$4,556.00 (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.

GARCIA MIGUEL	65684	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
C/O LAW OFFICES OF BYRNES CRAIG I			\$0.00 (A)	\$0.00 (A)		
1500 ROSECRANS AVE STE 500			\$10,950.00 (P)	\$0.00 (P)		
MANHATTAN BEACH, CA 90286			\$14,826.24 (U)	\$25,776.24 (U)		
Official Claim Date: 11/30/2009			\$25,776.24 (T)	\$25,776.24 (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
GILBERT LAWRENCE	19660	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
56 TWIN OAKS NEW MILFORD, CT 06776 UNITED STATES OF AMERICA			\$0.00 (A)	\$0.00 (A)		
			\$866.02 (P)	\$0.00 (P)		
			\$0.00 (U)	\$866.02 (U)		
Official Claim Date: 11/4/2009			\$866.02 (T)	\$866.02 (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.

GILBERT LAWRENCE	19661	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
56 TWIN OAKS NEW MILFORD, CT 06776			\$0.00 (A)	\$0.00 (A)		
			\$319.06 (P)	\$0.00 (P)		
			\$0.00 (U)	\$319.06 (U)		
Official Claim Date: 11/4/2009			\$319.06 (T)	\$319.06 (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.

GODDARD, ROSALYN	6012	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
407 ROOSEVELT BLVD LEXINGTON, KY 40508			\$0.00 (A)	\$0.00 (A)		
			\$7,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$7,000.00 (U)		
Official Claim Date: 10/7/2009			\$7,000.00 (T)	\$7,000.00 (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.

GREIDER, DEBORAH	5891	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
321 VALLEY FORGE CT WARMINSTER, PA 18974			\$0.00 (A)	\$0.00 (A)		
			\$651.46 (P)	\$0.00 (P)		
			\$0.00 (U)	\$651.46 (U)		
Official Claim Date: 10/7/2009			\$651.46 (T)	\$651.46 (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
HENSON, BOY 106 E PLEASANT ST RIVER ROUGE, MI 48218 Official Claim Date: 10/13/2009	9209	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$400.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$400.00 (U)		
			\$400.00 (T)	\$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.

HEPFER, WAYNE D 3035 LUPINE CT INDIANAPOLIS, IN 46224 Official Claim Date: 11/12/2009	23593	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$7,381.96 (P)	\$0.00 (P)		
			\$0.00 (U)	\$7,381.96 (U)		
			\$7,381.96 (T)	\$7,381.96 (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.

HERNANDEZ, RAMON 12108 BELLOWS CT EL PASO, TX 79936 Official Claim Date: 10/13/2009	9533	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$10,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$10,000.00 (U)		
			\$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.

HOLMES, ALEX 221 RODNEY AVE BUFFALO, NY 14214 Official Claim Date: 11/9/2009	21627	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$4,200.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,200.00 (U)		
			\$4,200.00 (T)	\$4,200.00 (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.

(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
HUGHES, JILL J	50847	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
18433 N. 27TH WAY			\$857.01 (A)	\$0.00 (A)		
PHOENIX, AZ 85032			\$0.00 (P)	\$0.00 (P)		
UNITED STATES OF AMERICA			\$0.00 (U)	\$857.01 (U)		
Official Claim Date: 11/25/2009			\$857.01 (T)	\$857.01 (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.

JANEEN MOTTERN	44080	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
511 CRESCENT HEIGHTS DRIVE			\$0.00 (A)	\$0.00 (A)		
CREEDMOOR, NC 27522			\$900.00 (P)	\$0.00 (P)		
UNITED STATES OF AMERICA			\$0.00 (U)	\$900.00 (U)		
Official Claim Date: 11/24/2009			\$900.00 (T)	\$900.00 (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.

JOHN KORT	5907	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
1276 MCNUTT SCHOOL RD			\$0.00 (A)	\$0.00 (A)		
FESTUS, MO 63028			\$2,458.00 (P)	\$0.00 (P)		
Official Claim Date: 10/7/2009			\$0.00 (U)	\$2,458.00 (U)		
			\$2,458.00 (T)	\$2,458.00 (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.

KATHIE ISENBERG	65846	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
PO BOX 915			\$0.00 (A)	\$0.00 (A)		
32324 NORTH MONROE ROAD			\$856.72 (P)	\$0.00 (P)		
DEER PARK, WA 99006			\$0.00 (U)	\$856.72 (U)		
Official Claim Date: 11/20/2009			\$856.72 (T)	\$856.72 (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
LANDRUM, JOHN 8335 KY 191 CAMPTON, KY 41301	14961	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$2,425.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,425.00 (U)		
Official Claim Date: 10/13/2009			\$2,425.00 (T)	\$2,425.00 (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.

LEAKS DONNOVAN LEAKS, DONNOVAN 10510 S WOOD ST CHICAGO, IL 60643	16232	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$3,300.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,300.00 (U)		
Official Claim Date: 10/26/2009			\$3,300.00 (T)	\$3,300.00 (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.

LINDEN HELMUT J 7299 RIVERSIDE DR CLAY, MI 48001	30178	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$726.73 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$726.73 (U)		
Official Claim Date: 11/19/2009			\$726.73 (T)	\$726.73 (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.

LINDEN, HELMUT J 7299 RIVERSIDE DR CLAY, MI 48001	30177	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$138.78 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$138.78 (U)		
Official Claim Date: 11/19/2009			\$138.78 (T)	\$138.78 (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
LONG, DENNIS	2318	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
HC 60 BOX 283 NEW MARTINSVILLE, WV 26155			\$0.00 (A)	\$0.00 (A)		
			\$445.49 (P)	\$0.00 (P)		
			\$445.49 (U)	\$890.98 (U)		
Official Claim Date: 10/1/2009			\$890.98 (T)	\$890.98 (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.

M SIRACUSA	51130	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
229 CLARK ST BROCKPORT, NY 14420 UNITED STATES OF AMERICA			\$0.00 (A)	\$0.00 (A)		
			\$1,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,000.00 (U)		
Official Claim Date: 11/25/2009			\$1,000.00 (T)	\$1,000.00 (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.

MARTIN, JUDY	8879	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
27 BOBCAT LN DAHLONEGA, GA 30533			\$0.00 (A)	\$0.00 (A)		
			\$12,998.96 (P)	\$0.00 (P)		
			\$0.00 (U)	\$12,998.96 (U)		
Official Claim Date: 10/13/2009			\$12,998.96 (T)	\$12,998.96 (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.

MARTINSON, KATHERINE	65132	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
33 VILLAGE PKWY UNIT 238 CIRCLE PINES, MN 55014			\$0.00 (A)	\$0.00 (A)		
			\$750.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$750.00 (U)		
Official Claim Date: 11/30/2009			\$750.00 (T)	\$750.00 (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
MARY POWLEDGE	44617	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O ANGEL HAGMAIER & DAX FAUBUS ATTORNEY AT LAW 211 E PARKWOOD AVE SUITE 107 FRIENDSWOOD, TX 77546			\$5,000,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000,000.00 (U)		
			\$5,000,000.00 (T)	\$5,000,000.00 (T)		

Official Claim Date: 11/24/2009

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.

MITCHELL R CANTY	1154	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
8146 REYNOLDSWOOD DRIVE REYNOLDSBURG, OH 43068			\$500,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$500,000.00 (U)		
			\$500,000.00 (T)	\$500,000.00 (T)		

Official Claim Date: 8/18/2009

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.

MITCHELL, JACKIE	18967	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
8958 GATEWOOD CIR JONESBORO, GA 30238			\$500.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$500.00 (U)		
			\$500.00 (T)	\$500.00 (T)		

Official Claim Date: 11/2/2009

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.

PALMA, OLIVIA	8173	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
348 HIGHLAND RD PITTSBURGH, PA 15235			\$4,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,000.00 (U)		
			\$4,000.00 (T)	\$4,000.00 (T)		

Official Claim Date: 10/12/2009

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.

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
PALMERI, LOUIS 105 W 6TH ST BAY MINETTE, AL 36507 Official Claim Date: 10/9/2009	7723	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$673.86 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$673.86 (U)	\$1,347.72 (U)		
			\$1,347.72 (T)	\$1,347.72 (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.

PATRICIA FERRARO 13366 ANGLER ST SPRING HILL, FL 34609 Official Claim Date: 10/9/2009	7673	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$2,514.15 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,514.15 (U)		
			\$2,514.15 (T)	\$2,514.15 (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.

PATRICIA FERRARO 13366 ANGLER STREET SPRING HILL, FL 34609 Official Claim Date: 10/9/2009	7674	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$902.52 (P)	\$0.00 (P)		
			\$0.00 (U)	\$902.52 (U)		
			\$902.52 (T)	\$902.52 (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.

PATRICIA FERRARO 13366 ANGLER STREET SPRING HILL, FL 34609 Official Claim Date: 10/9/2009	7675	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$733.48 (P)	\$0.00 (P)		
			\$0.00 (U)	\$733.48 (U)		
			\$733.48 (T)	\$733.48 (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
PENNY, AMANDA 6118 WAKE FOREST RD DURHAM, NC 27703 Official Claim Date: 11/3/2009	19413	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$5,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,000.00 (U)		
			\$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.

PFAFF, TERESA 5757 WHISPERING WAY LOVES PARK, IL 61111 Official Claim Date: 11/24/2009	44622	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$35,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$35,000.00 (U)		
			\$35,000.00 (T)	\$35,000.00 (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.

RAMIREZ JEANETTE RAMIREZ, JEANETTE 15594 MALLORY CT. MOORPARK, CA 93021 Official Claim Date: 10/20/2009	13364	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$5,900.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$5,900.00 (U)		
			\$5,900.00 (T)	\$5,900.00 (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.

RAYMOND J KCLASS 201 E SMITH ST BAY CITY, MI 48706 Official Claim Date: 10/1/2009	2244	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$214.34 (P)	\$0.00 (P)		
			\$0.00 (U)	\$214.34 (U)		
			\$214.34 (T)	\$214.34 (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
RIPPO JILL J AKA JILL J HUGHES 18433 N. 27TH WAY PHOENIX, AZ 85032 Official Claim Date: 11/25/2009	50846	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$832.12 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$832.12 (U)		
			\$832.12 (T)	\$832.12 (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.

RIPPO, JILL J A/K/A JILL J HUGHES 18433 N. 27TH WAY PHOENIX, AZ 85032 Official Claim Date: 11/25/2009	50845	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$558.48 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$558.48 (U)		
			\$558.48 (T)	\$558.48 (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.

ROSIE BLEDSOE 7604 SHAWNEE LANE # 232 WESTCHESTER, OH 45069 UNITED STATES OF AMERICA Official Claim Date: 11/16/2009	27359	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$2,580.20 (P)	\$0.00 (P)		
			\$0.00 (U)	\$2,580.20 (U)		
			\$2,580.20 (T)	\$2,580.20 (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.

SALTERS, ORMAN 7197 MALLARD CREEK DR APT 67 HORN LAKE, MS 38637 Official Claim Date: 11/23/2009	38937	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$10,500.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$10,500.00 (U)		
			\$10,500.00 (T)	\$10,500.00 (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
SETTLEMENT AGREEMENT IN SODERS V GENERAL MOTORS CORPORATION AND RODANAST P C ATTN: JOSEPH F RODA ESQ & MICHELLE BURKHOLDER RODANAST PC 801 ESTELLE DR LANCASTER, PA 17601	44887	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$1,286,346.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$1,286,346.00 (U)		
			\$1,286,346.00 (T)	\$1,286,346.00 (T)		

Official Claim Date: 11/24/2009

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.

SHELBY, LARRY 833 N 427 RD PRYOR, OK 74361	9248	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$2,785.98 (P)	\$0.00 (P)		
			\$2,785.98 (U)	\$5,571.96 (U)		
			\$5,571.96 (T)	\$5,571.96 (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.

SILVERMAN MEL 7159 BOSCAMMI DR BOYNTON BEACH, FL 33437	9301	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$789.30 (P)	\$0.00 (P)		
			\$0.00 (U)	\$789.30 (U)		
			\$789.30 (T)	\$789.30 (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
SMILEY COLLEEN SMILEY, GRANDCHILD - ARIZYAH ELCO ADMINISTRATIVE SERVICES COMPANY BOX 4800 WAYNE, NJ 07474	10724	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,400.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,400.00 (U)		
			\$4,400.00 (T)	\$4,400.00 (T)		

Official Claim Date: 10/15/2009

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.

SMILEY COLLEEN ENTERPRISE RENTAL ELCO ADMINISTRATIVE SERVICES COMPANY BOX 4800 WAYNE, NJ 07474	10727	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,400.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,400.00 (U)		
			\$4,400.00 (T)	\$4,400.00 (T)		

Official Claim Date: 10/15/2009

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.

SMILEY COLLEEN SMILEY, COLLEEN ELCO ADMINISTRATIVE SERVICES COMPANY BOX 4800 WAYNE, NJ 07474	10728	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,400.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,400.00 (U)		
			\$4,400.00 (T)	\$4,400.00 (T)		

Official Claim Date: 10/15/2009

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.

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
SMILEY, COLLEEN	10726	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,400.00 (A)	\$0.00 (A)		
ELCO ADMINISTRATIVE SERVICES COMPANY BOX 4800 WAYNE, NJ 07474			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,400.00 (U)		
Official Claim Date: 10/15/2009			\$4,400.00 (T)	\$4,400.00 (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.

SMITH, LATONIA	19126	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
3006 CHARLESTON DR JACKSON JACKSON, MS 39212			\$2,650.00 (P)	\$0.00 (P)		
			\$2,650.00 (U)	\$5,300.00 (U)		
Official Claim Date: 11/2/2009			\$5,300.00 (T)	\$5,300.00 (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.

STEFAN, SHANNON	49687	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
2277 WINDHAVEN LANE RANCHO CORDOVA, CA 95670			\$2,075.59 (P)	\$0.00 (P)		
			\$52,945.91 (U)	\$55,021.50 (U)		
Official Claim Date: 11/25/2009			\$55,021.50 (T)	\$55,021.50 (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.

STEINERT SHARON	64283	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
742 PINE STREET PORT HURON, MI 48060			\$3,700.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$3,700.00 (U)		
Official Claim Date: 11/30/2009			\$3,700.00 (T)	\$3,700.00 (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
STEPHEN AND SHARON RITCHIE STEPHEN RITCHIE SHARON RITCHIE 20560 ROMAR LANE SANTA CLARITA, CA 91350	64097	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$34,130.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$34,130.00 (U)		
			\$34,130.00 (T)	\$34,130.00 (T)		

Official Claim Date: 11/30/2009

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.

STEWART, GLORIA 5337 ALTO VISTA AVE SHREVEPORT, LA 71109	22461	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$7,675.00 (P)	\$0.00 (P)		
			\$7,325.00 (U)	\$15,000.00 (U)		
			\$15,000.00 (T)	\$15,000.00 (T)		

Official Claim Date: 11/10/2009

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.

STEWART, MELVIN 430 W 6TH STREET LEXINGTON, KY 40508	17107	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,425.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$4,425.00 (U)		
			\$4,425.00 (T)	\$4,425.00 (T)		

Official Claim Date: 10/28/2009

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.

TAMMY MITCHELL 4297 CENTERVILLE CHURCH RD FAIRMONT, NC 28340	36924	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$350,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$350,000.00 (U)		
			\$350,000.00 (T)	\$350,000.00 (T)		

Official Claim Date: 11/23/2009

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.

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
<i>CLAIMS TO BE RECLASSIFIED</i>			92	\$0.00 (S)	\$0.00 (S)	
			\$137,876.82 (A)	\$0.00 (A)		
			\$91,250,461.55 (P)	\$0.00 (P)		
			\$628,714.95 (U)	\$92,017,053.32 (U)		
			\$92,017,053.32 (T)	\$92,017,053.32 (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
BUCKLEY ERMA JEANINE 175 W 90TH ST APT 5C NEW YORK, NY 10024 UNITED STATES OF AMERICA	66268	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$500,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$500,000.00 (U)		
Official Claim Date: 11/30/2009			\$500,000.00 (T)	\$500,000.00 (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.

DILKS, DEBORAH 5327 HERMAN RD CLAREMONT, NC 28610	22922	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$8,615.15 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$8,615.15 (U)		
Official Claim Date: 11/12/2009			\$8,615.15 (T)	\$8,615.15 (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.

DOYLE CARMACK 276 S TUCSON CIR AURORA, CO 80012	45836	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$10,950.00 (P)	\$0.00 (P)		
			\$720,675.29 (U)	\$731,625.29 (U)		
Official Claim Date: 11/25/2009			\$731,625.29 (T)	\$731,625.29 (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.

JOHNSON, LEON YEOTIS DEAN T LAW OFFICES OF 611 WEST COURT STREET FLINT, MI 48503	16114	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$32,000.00 (P)	\$0.00 (P)		
			\$218,000.00 (U)	\$250,000.00 (U)		
Official Claim Date: 10/26/2009			\$250,000.00 (T)	\$250,000.00 (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.

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
MARVIN ECHOLS PO BOX 2211 BAY CITY, MI 48707 Official Claim Date: 11/24/2009	44240	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$30,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$30,000.00 (U)		
			\$30,000.00 (T)	\$30,000.00 (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.

MICHAEL T JONES 2ND ACTION PRO SE 63 WAVERLY AVE DAYTON, OH 45405 Official Claim Date: 11/18/2009	29055	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$140,000.00 (P)	\$0.00 (P)		
			\$0.00 (U)	\$140,000.00 (U)		
			\$140,000.00 (T)	\$140,000.00 (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.

SIMPSON, RACHEL C/O LAW OFFICES OF DEAN T. YEOTIS 611 W COURT ST STE 200 FLINT, MI 48503 Official Claim Date: 10/26/2009	16113	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
			\$84,000.00 (P)	\$0.00 (P)		
			\$791,000.00 (U)	\$875,000.00 (U)		
			\$875,000.00 (T)	\$875,000.00 (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.

OBJECTION ADJOURNED	7	\$0.00 (S)	\$0.00 (S)
		\$8,615.15 (A)	\$0.00 (A)
		\$796,950.00 (P)	\$0.00 (P)
		\$1,729,675.29 (U)	\$2,535,240.44 (U)
		\$2,535,240.44 (T)	\$2,535,240.44 (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
DETROIT DIESEL CORPORATION	66305	Motors Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (A)	\$0.00 (A)		
C/O MICHAEL T CONWAY ESQ LECLAIR RYAN A PROF CORP 830 THIRD AVENUE FIFTH FLOOR NEW YORK, NY 10022			\$0.00 (P)	\$0.00 (P)		
			\$209,102,000.00 (U)	\$209,102,000.00 (U)		
			\$209,102,000.00 (T)	\$209,102,000.00 (T)		
Official Claim Date: 11/30/2009						

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.

OBJECTION WITHDRAWN	1		\$0.00 (S)	\$0.00 (S)		
			\$0.00 (A)	\$0.00 (A)		
			\$0.00 (P)	\$0.00 (P)		
			\$209,102,000.00 (U)	\$209,102,000.00 (U)		
			\$209,102,000.00 (T)	\$209,102,000.00 (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.