

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.** :   
:   
**Debtors.** : **(Jointly Administered)**  
:   
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**ADDITIONAL ORDER GRANTING**  
**DEBTORS' TWENTIETH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors, LLC)**

Upon the twentieth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Twentieth Omnibus Objection to Claims**”),<sup>1</sup> 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 Twentieth Omnibus Objection to Claims; and due and proper notice of the Twentieth 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

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Twentieth Omnibus Objection to Claims.

sought in the Twentieth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twentieth Omnibus Objection to Claims establish just cause for the relief granted herein; and the Court having entered the Order Granting Debtors' Twentieth Omnibus Objection to Claims (Tax Claims Assumed by General Motors, LLC) [Docket No. 6236] on June 30, 2010; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twentieth 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 Twentieth Omnibus Objection to Claims is adjourned with respect to the claims listed 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 Twentieth 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 Twentieth 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 Twentieth 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
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION P O BOX 280946 HARRISBURG, PA 17128	626	MLCS Distribution Corporation	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION P O BOX 280946 HARRISBURG, PA 17128	625	MLCS, LLC	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

<b><i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i></b>	2	\$0.00 (S)
		\$0.00 (A)
		\$0.00 (P)
		\$0.00 (U)
		\$0.00 (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.

**CLAIM WITHDRAWN**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
HUMBLE INDEPENDENT SCHOOL DISTRICT CAROL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	51334	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HUTCHINSON COUNTY ATTN D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	835	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HUTCHINSON COUNTY APPRAISAL DISTRICT ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	831	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KLEIN INDEPENDENT SCHOOL DISTRICT CARL O SANDIN PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008 UNITED STATES OF AMERICA	51337	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MAGNOLIA INDEPENDENT SCHOOL DISTRICT MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT L L P 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	51331	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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***CLAIM WITHDRAWN***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MOORE COUNTY AND ENTITIES COLLECTED BY MOORE ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP PO BOX 9132 AMARILLO, TX 79105	728	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NORTHWEST ISD C/O ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	70177	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
OCHILTREE COUNTY APPRAISAL DISTRICT ATTN: D'LAYNE PEEPLES PERDUE, BRANDON, FIELDER, COLLINS & MOTT LLP PO BOX 9132 AMARILLO, TX 79105	722	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
<b><i>CLAIM WITHDRAWN</i></b>	<b>8</b>		<b>\$0.00</b> (S) <b>\$0.00</b> (A) <b>\$0.00</b> (P) <b>\$0.00</b> (U) <b>\$0.00</b> (T)		

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