

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

-----X
In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* : :
Debtors. : (Jointly Administered)
: :
-----X

**ORDER GRANTING DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION TO
CLAIMS**
(Dealership Claims)

Upon the thirty-ninth omnibus objection to claims, dated August 13, 2010 (the “**Thirty-Ninth 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 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 Dealership Claims on the grounds that such claims seek recovery of amounts for which the Debtors are not liable, all as more fully described in the Thirty-Ninth Omnibus Objection to Claims; and due and proper notice of the Thirty-Ninth Omnibus Objection

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

to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Thirty-Ninth 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 Thirty-Ninth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Thirty-Ninth Omnibus Objection to Claims is granted as 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 from the claims registry; and it is further

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

ORDERED that, if applicable, the Thirty-Ninth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Withdrawn*”; and it is further

ORDERED that, if applicable, the Thirty-Ninth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Claim Withdrawn*,” as those claims have been withdrawn by the corresponding claimant; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit “A” annexed to the Thirty-Ninth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not disallowed or 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
September 30, 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 |
|---|---------|----------------------------------|--|---|--------------------------|
| BOB MAGUIRE CHEVROLET INC C/O LOWENSTEIN SANDLER PC ATTN ANDREW DAVID BEHLMANN 65 LIVINGSTON AVENUE ROSELAND, NJ 07068 | 66212 | Motors Liquidation Company | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | Unliquidated | | |
| COLLIN COUNTY AUTOMOTIVE PRODUCTS GAINES STANLEY 1413 S PRESTON RD CELINA, TX 75009 | 67821 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$180,365.00 (U) \$180,365.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| GRAYSON COUNTY AUTOMOTIVE PRODUCTS, LLC GAINES STANLEY 3314 TEXOMA PKWY SHERMAN, TX 75090 | 67819 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$190,399.00 (U) \$190,399.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| GXS, INC. BY VENABLE LLP ATTN: EDWARD A. SMITH 1270 AVENUE OF THE AMERICAS ROCKEFELLER CENTER NEW YORK, NY 10020 | 64625 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$545,545.00 (U) \$545,545.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| HILL COUNTY AUTOMOTIVE PRODUCTS LLC DBA MIKE CRAIG CHEVROLET HILLSBORO C/O HILL COUNTY AUTOMOTIVE PRODUCTS LLC 306 SW I- 35 HILLSBORO, TX 76645 | 67822 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$132,621.00 (U) \$132,621.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------|-------------------------------|--|--------------------------|
| IMMEL MOTORS 1279 US HIGHWAY 87 FREDERICKBURG, TX 78624 | 64848 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$1,031,339.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$0.00 (U) | | |
| | | | \$1,031,339.00 (T) | | |
| <hr/> | | | | | |
| KEN NELSON AUTO MALL, INC MEGAN G HEEG ESQ EHRMANN GEHLBACH BADGER & LEE PO BOX 447 DIXON, IL 61021 | 65703 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$328,200.00 (U) | | |
| | | | \$328,200.00 (T) | | |
| | | | Unliquidated | | |
| <hr/> | | | | | |
| KEN NELSON AUTO PLAZA, INC. MEGAN G HEEG ESQ EHRMANN GEHLBACH BADGER & LEE PO BOX 447 DIXON, IL 61021 | 65701 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$328,200.00 (U) | | |
| | | | \$328,200.00 (T) | | |
| | | | Unliquidated | | |
| <hr/> | | | | | |
| M & J AUTOMOTIVE, INC. MICHAEL THOMPSON 1435 N HERMITAGE RD HERMITAGE, PA 16148 | 28389 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$2,846,481.00 (U) | | |
| | | | \$2,846,481.00 (T) | | |
| <hr/> | | | | | |
| M.W.T., INC. MICHAEL THOMPSON 1127 W MAIN ST KENT, OH 44240 | 28386 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$9,776,939.00 (U) | | |
| | | | \$9,776,939.00 (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.

CLAIMS TO BE DISALLOWED AND EXPUNGED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------|--|--|--------------------------|
| MCCANN MOTORS INC MELAINE MCCANN 6411 20TH ST E FIFE, WA 98424 | 64030 | Motors Liquidation Company | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | Unliquidated | | |
| MONTROSE BUICK PONTIAC GMC CADILLAC PO BOX 1030 HERMITAGE, PA 16148 | 28388 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,846,481.00 (U) \$2,846,481.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| MONTROSE CHEVROLET 1127 W MAIN ST KENT, OH 44240 | 28385 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,776,939.00 (U) \$9,776,939.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| PARKWAY OLDSMOBILE-CADILLAC-GMC TRUCK, INC. P. BAKSHI 24075 MAGIC MOUNTAIN PARKWAY VALENCIA, CA 91355 | 59633 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,880,041.55 (U) \$1,880,041.55 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| PHD MOTORS, INC. DAN CUTRUBUS 843 W RIVERDALE RD OGDEN, UT 84405 | 49490 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,140,941.54 (U) \$5,140,941.54 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | Unliquidated | | |

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Grounds For Objection | Objection Page Reference |
|--|---------|-------------------------------|--|--|--------------------------|
| ROYAL MOTOR SALES, INC D/B/A EXPRESSWAY CHEV JONES WALLACE, LLC ATTN PAUL J WALLACE 420 MAIN ST, SUITE 1600 EVANSVILLE, IN 47708 | 15269 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,750.00 (U) \$30,750.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| Unliquidated | | | | | |
| SATURN OF BORDENTOWN INC LOWENSTEIN SANDLER PC ATTN ANDREW DAVID BEHLMANN 65 LIVINGSTON AVE ROSELAND, NJ 07068 | 66200 | MLCS, LLC | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| Unliquidated | | | | | |
| SATURN OF BORDENTOWN INC LOWENSTEIN SANDLER PC ATTN ANDREW DAVID BEHLMANN 65 LIVINGSTON AVE ROSELAND, NJ 07068 | 66201 | MLCS Distribution Corporation | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| Unliquidated | | | | | |
| SATURN OF TOMS RIVER INC LOWENSTEIN SANDLER PC ATTN ANDREW DAVID BEHLMANN 65 LIVINGSTON AVE ROSELAND, NJ 07068 | 66202 | MLCS, LLC | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| Unliquidated | | | | | |
| SATURN OF TOMS RIVER INC LOWENSTEIN SANDLER PC ATTN ANDREW DAVID BEHLMANN 65 LIVINGSTON AVE ROSELAND, NJ 07068 | 66203 | MLCS Distribution Corporation | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| Unliquidated | | | | | |

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Grounds For Objection | Objection Page Reference |
|---|-----------|-------------------------------------|---|---|--------------------------|
| SATURN OF TOMS RIVER INC C/O LOWENSTEIN SANDLER PC ATTN ANDREW DAVID BEHLMANN 65 LIVINGSTON AVENUE ROSELAND, NJ 07068 | 68489 | MLCS Distribution Corporation | | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | Unliquidated | | |
| STAGG CHEVROLET INC DBA CAPE COD AUTO MALL ATTN CHRISTOPHER W PARKER RUBIN & RUDMAN LLP 50 ROWES WHARF BOSTON, MA 02110 | 64815 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,045,291.00 (U) \$1,045,291.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| STEPHEN J LABELLE/LABELLE CHEVEROLET PAUL M HARRIS ESQ MURTHA CULLINA LLP 99 HIGH STREET BOSTON, MA 02110 | 60990 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,500,000.00 (U) \$5,500,000.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| SWEETWATER MOTOR PRODUCTS L P 603 SW GEORGIA AVE SWEETWATER, TX 79556 | 67820 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$157,240.00 (U) \$157,240.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| CLAIMS TO BE DISALLOWED AND EXPUNGED | 24 | | \$0.00 (S) \$1,031,339.00 (A) \$0.00 (P) \$40,706,434.09 (U) \$41,737,773.09 (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

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Grounds For Objection | Objection Page Reference |
|---|---------|-------------------------------------|-------------------------------|---|--------------------------|
| CORAL CADILLAC INC C/O RAPPAPORT OSBORNE & RAPPAPORT P L 1300 N FEDERAL HWY SUITE 300 BOCA RATON, FL 33432 | 58892 | MLC of Harlem, Inc. | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$2,220,930.10 (U) | | |
| | | | \$2,220,930.10 (T) | | |
| CORAL CADILLAC INC C/O RAPPAPORT OSBORNE & RAPPAPORT P L 1300 N FEDERAL HWY SUITE 300 BOCA RATON, FL 33432 | 58893 | MLCS Distribution Corporation | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$2,220,930.10 (U) | | |
| | | | \$2,220,930.10 (T) | | |
| CORAL CADILLAC INC C/O RAPPAPORT OSBORNE & RAPPAPORT P L 1300 N FEDERAL HWY SUITE 300 BOCA RATON, FL 33432 | 58894 | MLCS, LLC | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$2,220,930.10 (U) | | |
| | | | \$2,220,930.10 (T) | | |
| CORAL CADILLAC INC C/O RAPPAPORT OSBORNE & RAPPAPORT P L 1300 N FEDERAL HWY SUITE 300 BOCA RATON, FL 33432 | 58895 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$2,220,930.10 (U) | | |
| | | | \$2,220,930.10 (T) | | |
| GARDNER CHEVROLET-OLDSMOBILE-CADILLAC, INC. C/O JOHN GARDNER 270 ROUTE 72 E MANAHAWKIN, NJ 08050 | 23187 | Motors Liquidation Company | \$0.00 (S) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| | | | \$0.00 (A) | | |
| | | | \$0.00 (P) | | |
| | | | \$1,891,120.00 (U) | | |
| | | | \$1,891,120.00 (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.

OBJECTION ADJOURNED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|--|---|--------------------------|
| SERRA CHEVROLET, INC MAX A MOSELEY, ESQ. BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC WACHOVIA TOWER 420 20TH STREET NORTH, SUITE 1600 BIRMINGHAM, AL 35203 | 69381 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,950,800.00 (U) \$1,950,800.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| WEST COVINA MOTORS, INC. ZIAD ALHASSEN BAC: 166894, DEALER CODE: 25870 1932 E GARVEY AVE S WEST COVINA, CA 91791 | 59084 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,750,000.00 (U) \$3,750,000.00 (T) | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |

OBJECTION ADJOURNED

7

\$0.00 (S)
\$0.00 (A)
\$0.00 (P)
\$16,475,640.40 (U)
\$16,475,640.40 (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 |
|--|---------|----------------------------------|-------------------------------|---|--------------------------|
| SALAS AUTOMOTIVE GROUP INC ERVIN COHEN & JESSUP LLP ATTN PETER JAZAYERI 9401 WILSHIRE BOULEVARD NINTH FLOOR BEVERLY HILLS, CA 90212 | 58632 | Motors Liquidation Company | Unliquidated | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |
| SALAS AUTOMOTIVE GROUP INC ERVIN COHEN & JESSUP LLP ATTN: PETER JAZAYERL 9401 WILSHIRE BOULEVARD NINTH FLOOR BEVERLY HILLS, CA 90212 | 65864 | Motors Liquidation Company | Unliquidated | No Liability; Claims seek recovery of amounts for which the Debtors are not liable | Pgs. 1-5 |

CLAIM WITHDRAWN

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.