

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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

-----X
: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
: **(Jointly Administered)**
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NOTICE OF DEBTORS' 118TH OMNIBUS OBJECTION TO CLAIMS
(Amended and Superseded Claims and Duplicate Claims)

PLEASE TAKE NOTICE that on December 21, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 118th omnibus objection to claims (the "**118th Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the Debtors' 118th Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **February 3, 2011 at 9:45**

a.m. (Eastern Time), or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 118TH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT “A” OR EXHIBIT “B” ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 118th Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP,

attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **January 27, 2011 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' 118th Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' 118th Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
December 21, 2010

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors and
Debtors in Possession

**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

DEBTORS' 118TH OMNIBUS OBJECTION TO CLAIMS
(Amended and Superseded Claims and Duplicate Claims)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBITS ATTACHED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) and its
affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully represent:

Relief Requested

1. The Debtors file this 118th omnibus objection to claims (the “**118th
Omnibus Objection to Claims**”) 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**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** and **Exhibit “B”** annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Amended and Superseded Claims**”) have been amended and superseded by at least one subsequently corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “**Amended and Superseded Surviving Claims**”). The Debtors seek entry of an order disallowing and expunging from the claims register the Amended and Superseded Claims and preserving the Debtors’ right to later object to any Amended and Superseded Surviving Claim on any other basis.

3. The Debtors have also examined the proofs of claim identified on Exhibit “B” and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Duplicate Claims**”) are duplicates of the earlier-filed corresponding claims identified under the heading “*Surviving Claims*” (collectively, the “**Duplicate Surviving Claims**” and, together with the Amended and Superseded Surviving Claims, the “**Surviving Claims**”). The Debtors seek entry of an order disallowing and

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

expunging from the claims register the Duplicate Claims and preserving the Debtors' right to later object to any Duplicate Surviving Claim on any other basis.

4. This 118th Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Surviving Claims or any Amended and Superseded Claim and/or Duplicate Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

6. On June 1, 2009, four of the Debtors (the "**Initial Debtors**")² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the "**REALM/ENCORE Debtors**")³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

7. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors' cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors' cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established June 1, 2010 as the deadline to file proofs of claim).

8. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit "A" and Exhibit "B" have all filed claims against the Initial Debtors.

The Relief Requested Should Be Approved by the Court

9. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelpia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

10. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley*,

Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). The Debtors have carefully analyzed the proofs of claim identified on Exhibit “A” and have determined that each Amended and Superseded Claim has been amended and superseded by a subsequently filed corresponding Surviving Claim

11. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims. The Surviving Claims will remain on the claims register subject to further objections on any other basis.

12. Further, the Debtors have compared their books and records with the proofs of claim identified on Exhibit “B” and have determined that the Duplicate Claims were filed by the same claimants against the same Debtors, for the same dollar amounts, and on account of the same obligations as the corresponding Surviving Claims. The Surviving Claims are the earlier filed claims as compared to the Duplicate Claims.

13. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Duplicate Claims. The Surviving Claims will remain on the claims register subject to further objections on any other basis.

Notice

14. Notice of the 118th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and Exhibit “B” and parties in interest in accordance with the Fourth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 24, 2010 (ECF No.

6750). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
December 21, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
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CLAIMS TO BE DISALLOWED AND EXPUNGED

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
AGAZIO, FORTUNATO 29399 SHACKETT AVE MADISON HTS, MI 48071	44325	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$72,241.00 (U) \$72,241.00 (T)	Amended and Superseded Claims	Pgs. 1-5	JUDITH I AGAZIO 29399 SHACKETT AVE MADISON HEIGHTS, MI 48071	70442	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$72,241.00 (U) \$72,241.00 (T)	
Official Claim Date 11/24/2009						Official Claim Date 10/4/2010				
ATEL LEASING CORPORATION AS AGENT ATTN V MORAIS OR R WILDER 600 CALIFORNIA STREET 6TH FLOOR SAN FRANCISCO, CA 94108	60790	Motors Liquidation Company	\$827,398.13 (S) \$85,009.59 (A) (P) \$748,973.91 (U) \$1,661,381.63 (T)	Amended and Superseded Claims	Pgs. 1-5	ATEL LEASING CORPORATION, AS AGENT ATTN V MORAIS OR R WILDER 600 CALIFORNIA STREET, 6TH FLOOR SAN FRANCISCO, CA 94108	70438	Motors Liquidation Company	\$35,347.69 (S) \$11,913.18 (A) (P) \$116,180.00 (U) \$163,440.87 (T)	
Official Claim Date 11/27/2009						Official Claim Date 9/30/2010				
Note: This claim arises from the rejection of an executory contract. It is not secured by property of the Debtors' estates nor is it entitled to an administrative expense under the Bankruptcy Code. Pursuant to section 502(g) the Bankruptcy Code this claimant is only entitled to a non-priority, general unsecured claim.										
BANK OF CYPRUS PUBLIC COMPANY LTD C/O MARKELLOS ARGOTIS 9 MITROPOLEOS STR ATHENS 10557 GREECE , GREECE	22327	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,883,188.27 (U) \$2,883,188.27 (T)	Amended and Superseded Claims	Pgs. 1-5	BANK OF CYPRUS PUBLIC COMPANY LIMITED PRIVATE BANKING 9TH MITROPOLEOS STR 105 57 ATHENS GREECE , GREECE	70338	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,010,782.54 (U) \$2,010,782.54 (T)	
Official Claim Date 11/9/2009						Official Claim Date 7/2/2010				

(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

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
MORICZ, ELEANORA	19659	Motors Liquidation Company	\$0.00 (S)	Amended and Superseded Claims	Pgs. 1-5	MORICZ, JOSEPH AND ELEANORA	70407	Motors Liquidation Company	\$0.00 (S)	
MORICZ ELEANORA AND MORICZ JOSEPH 11533 PEACHSTONE LN ORLANDO, FL 32821			\$0.00 (A)			C/O LAWRENCE E. DOLAN, P.A. 500 EAST JACKSON STREET ORLANDO, FL 32801			\$0.00 (A)	
			\$0.00 (P)						\$0.00 (P)	
			\$7,000.00 (U)						\$7,000.00 (U)	
Official Claim Date 11/4/2009			\$7,000.00 (T)			Official Claim Date 9/21/2010			\$7,000.00 (T)	
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	70362	MLC of Harlem, Inc.	\$0.00 (S)	Amended and Superseded Claims	Pgs. 1-5	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE ATTN: BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	70486	MLC of Harlem, Inc.	\$0.00 (S)	
			\$758,897.18 (A)						\$1,245,409.94 (A)	
			\$0.00 (P)						\$0.00 (P)	
			\$0.00 (U)						\$0.00 (U)	
Official Claim Date 7/26/2010			\$758,897.18 (T)			Official Claim Date 10/28/2010			\$1,245,409.94 (T)	
NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	70179	Motors Liquidation Company	\$0.00 (S)	Amended and Superseded Claims	Pgs. 1-5	NEW YORK STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	70351	Motors Liquidation Company	\$0.00 (S)	
			\$162,142.16 (A)						\$163,044.45 (A)	
			\$0.00 (P)						\$0.00 (P)	
			\$0.00 (U)						\$0.00 (U)	
Official Claim Date 3/29/2010			\$162,142.16 (T)			Official Claim Date 7/20/2010			\$163,044.45 (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

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
NIAGARA MOHAWK POWER CORPORATION D/B/A NATIONAL GRID	51018	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	Amended and Superseded Claims	Pgs. 1-5	NIAGARA MOHAWK POWER CORPORATION D/B/A NATIONAL GRID	70242	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	
C/O HISCOCK & BARCLAY LLP ONE PARK PLACE 300 SOUTH STATE STREET ATTN SUSAN R KATZOFF ESQ SYRACUSE, NY 13202			\$0.00 (P) \$714,600.00 (U) \$714,600.00 (T)			C/O HISCOCK & BARCLAY LLP ATTN SUSAN R KATZOFF ESQ ONE PARK PLACE, 300 SOUTH STATE STREET SYRACUSE, NY 13202			\$0.00 (P) \$130,500.00 (U) \$130,500.00 (T)	
Official Claim Date 11/25/2009						Official Claim Date 4/21/2010				
NYS DEPARTMENT OF TAXATION AND FINANCE	70272	Motors Liquidation Company	\$0.00 (S) \$162,743.52 (A)	Amended and Superseded Claims	Pgs. 1-5	NEW YORK STATE DEPT OF TAXATION AND FINANCE	70351	Motors Liquidation Company	\$0.00 (S) \$163,044.45 (A)	
BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205			(P) \$0.00 (U) \$162,743.52 (T)			BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205			(P) \$0.00 (U) \$163,044.45 (T)	
Official Claim Date 5/3/2010						Official Claim Date 7/20/2010				
THIRD SITE TRUST FUND	43889	Motors Liquidation Company	\$100,000.00 (S) \$0.00 (A)	Amended and Superseded Claims	Pgs. 1-5	THIRD SITE TRUST FUND	70406	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	
ATTN NORMAN W BERNSTEIN ESQ N W BERNSTEIN & ASSOCIATES LLC 800 WESTCHESTER AVE N319 RYE BROOK, NY 10573			\$0.00 (P) \$0.00 (U) \$100,000.00 (T)			C/O NW BERNSTEIN & ASSOCIATES LLC ATTN: NORMAN W BERNSTEIN ESQ 800 WESTCHESTER AVE N319 RYE BROOK, NY 10573			\$0.00 (P) \$210,942.60 (U) \$210,942.60 (T)	
Official Claim Date 11/24/2009						Official Claim Date 9/21/2010				

(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

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>			9	\$927,398.13	(S)				
				\$1,168,792.45	(A)				
				\$0.00	(P)				
				\$4,426,003.18	(U)				
				\$6,522,193.76	(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".

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
GARCIA LANA PO BOX 5456 WHITTIER, CA 90607 Official Claim Date 11/30/2009	65542	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) (T)	Duplicate Claim	Pgs. 1-5	GARCIA LANA PO BOX 5456 WHITTIER, CA 90607 Official Claim Date 11/30/2009	65543	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$110,000.00 (U) \$110,000.00 (T)	
HASHAGEN, CARL 264 S MOUNTAIN BLVD MOUNTAIN TOP, PA 18707 Official Claim Date 11/27/2009	59747	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$565,000.00 (U) \$565,000.00 (T)	Duplicate Claim	Pgs. 1-5	HASHAGEN CARL 264 S MOUNTAIN BLVD MOUNTAIN TOP, PA 18707 Official Claim Date 11/27/2009	60920	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$565,000.00 (U) \$565,000.00 (T)	
KETTERING UNIVERSITY, ITS SUBSIDIARIES, AFFILIATES & ALL SUCCESORS AND ASSIGNS THEREOF C/O JOSE J BARTOLOMER/MILTER CANFIELD ATTORNEYS AND AGENTS FOR KETTERING UNIVERSITY 101 N MAIN ST, 7TH FL ANN ARBOR, MI 48104 Official Claim Date 12/2/2009	68164	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) (T)	Duplicate Claim	Pgs. 1-5	KETTERING UNIVERSITY JOSE BARTOLOMEI AND MILLER CANFIELD 101 N MAIN ST, 7TH FLOOR ANN ARBOR, MI 48104 Official Claim Date 11/30/2009	64682	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) (T)	

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CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
STATE OF RHODE ISLAND, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	65714	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	STATE OF RHODE ISLAND	46174	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)
C/O TERENCE J TIERNEY, SAAG DEPARTMENT OF ATTORNEY GENERAL 150 SOUTH MAIN STREET PROVIDENCE, RI 02903			\$0.00 (P) \$625,230.00 (U) \$625,230.00 (T)			DEPARTMENT OF ENVIRONMENTAL MANAGEMENT TERENCE J TIERNEY S A A G DEPARTMENT OF ATTORNEY GENERAL 150 SOUTH MAIN STREET PROVIDENCE, RI 02903			\$0.00 (P) \$625,230.00 (U) \$625,230.00 (T)
Official Claim Date	11/25/2009					Official Claim Date	11/25/2009		
SUSAN YENGLIN	70479	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	SUSAN YENGLIN	70480	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)
175 ASCOT AVE WATERFORD, MI 48328			\$0.00 (P) \$45,495.33 (U)			175 ASCOT WATERFORD, MI 48328			\$0.00 (P) \$45,495.33 (U)
Official Claim Date	10/25/2010		\$45,495.33 (T)			Official Claim Date	10/25/2010		\$45,495.33 (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

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
TERRY ROY COOK	1424	MLCS Distribution Corporation	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	TERRY ROY COOK	1428	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	
ATTN GEOFFREY S GULINSON ESQ GEOFFREY S GULINSON & ASSOCIATES PC 4155 E JEWELL AVE STE 402 DENVER, CO 80222			\$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)			ATTN GEOFFREY S GULINSON ESQ. GEOFFREY S GULINSON & ASSOCIATES, PC 4155 E JEWELL AVE, STE 402 DENVER, CO 80222			\$0.00 (P) \$50,000.00 (U) \$50,000.00 (T)	
Official Claim Date	9/17/2009					Official Claim Date	9/17/2009			
<hr/>										
TERRY ROY COOK	1425	MLCS, LLC	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	TERRY ROY COOK	1428	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	
ATTN GEOFFREY S GULINSON ESQ GEOFFREY S GULINSON & ASSOCIATES P C 4155 E JEWELL AVE STE 402 DENVER, CO 80222			\$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)			ATTN GEOFFREY S GULINSON ESQ. GEOFFREY S GULINSON & ASSOCIATES, PC 4155 E JEWELL AVE, STE 402 DENVER, CO 80222			\$0.00 (P) \$50,000.00 (U) \$50,000.00 (T)	
Official Claim Date	9/17/2009					Official Claim Date	9/17/2009			
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TERRY ROY COOK	1426	MLC of Harlem, Inc.	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	TERRY ROY COOK	1428	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	
ATTN GEOFFREY S GULINSON, ESQ GEOFFREY S GULINSON & ASSOCIATES, P.C. 4155 E JEWELL AVE, STE 402 DENVER, CO 80222			\$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)			ATTN GEOFFREY S GULINSON ESQ. GEOFFREY S GULINSON & ASSOCIATES, PC 4155 E JEWELL AVE, STE 402 DENVER, CO 80222			\$0.00 (P) \$50,000.00 (U) \$50,000.00 (T)	
Official Claim Date	9/17/2009					Official Claim Date	9/17/2009			

(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

CLAIMS TO BE DISALLOWED AND EXPUNGED							SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	
TREASURER OF THE STATE OF ILLINOIS	68510	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	TREASURER OF THE STATE OF ILLINOIS	67674	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	
ATTN LEGAL OFFICER/BANKRUPTCY DEPT PO BOX 19496 SPRINGFIELD, IL 62794			\$0.00 (P) \$166,912.84 (U)			ATTN: LEGAL OFFICER / BANKRUPTCY DEPT. PO BOX 19496 SPRINGFIELD, IL 62794			\$0.00 (P) \$166,912.84 (U)	
Official Claim Date	12/1/2009		\$166,912.84 (T)			Official Claim Date	12/1/2009		\$166,912.84 (T)	

Note: Claim relates to unclaimed property.

TREASURER OF THE STATE OF ILLINOIS	69486	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	TREASURER OF THE STATE OF ILLINOIS	67674	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)
ATTN LEGAL OFFICER/BANKRUPTCY DEPT PO BOX 19496 SPRINGFIELD, IL 62794			\$0.00 (P) \$166,912.84 (U)			ATTN: LEGAL OFFICER / BANKRUPTCY DEPT. PO BOX 19496 SPRINGFIELD, IL 62794			\$0.00 (P) \$166,912.84 (U)
Official Claim Date	12/17/2009		\$166,912.84 (T)			Official Claim Date	12/1/2009		\$166,912.84 (T)

Note: Claim relates to unclaimed property.

UNIVAR USA INC	68548	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	Duplicate Claim	Pgs. 1-5	UNIVAR USA INC	64814	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)
C/O LESLIE R SCHENCK GARVEY SCHUBERT BARER 1191 SECOND AVENUE 18TH FLOOR SEATTLE, WA 98101			\$0.00 (P) \$0.00 (U)			C/O LESLIE R SCHENCK GARVEY SCHUBERT BARER 1191 SECOND AVE 18TH FL SEATTLE, WA 98101			\$0.00 (P) \$5,000,000.00 (U)
Official Claim Date	12/1/2009		(T)			Official Claim Date	11/30/2009		\$5,000,000.00 (T)

Note: Reclamation Oil Company Superfund Site

(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

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>			11		\$0.00 (S)				
					\$0.00 (A)				
					\$0.00 (P)				
					\$16,569,551.01 (U)				
					\$16,569,551.01 (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.

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' 118TH OMNIBUS OBJECTION TO CLAIMS
(Amended and Superseded Claims and Duplicate Claims)

Upon the 118th omnibus objection to claims, dated December 21, 2010 (the “**118th Omnibus Objection to Claims**”),⁴ 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**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Amended and Superseded Claims on the grounds that such claims have been amended and superseded by the corresponding Surviving Claims and disallowing and expunging the Duplicate Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, all as more fully described in the 118th Omnibus Objection to Claims; and due and proper notice of the 118th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the

⁴ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 118th Omnibus Objection to Claims.

Court having found and determined that the relief sought in the 118th 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 118th 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 118th 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”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Amended and Superseded Claims**”) are disallowed and expunged; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “B”** (collectively with Exhibit “A”, the “**Order Exhibits**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Duplicate Claims**”) are disallowed and expunged; and it is further

ORDERED that the disallowance and expungement of the Amended and Superseded and Duplicate Claims does not constitute any admission or finding with respect to any of the Surviving Claims; 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, (i) any claim listed on either Exhibit “A” or Exhibit “B” annexed to the 118th Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibits annexed hereto and (ii) any Surviving Claim; 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
_____, 2011

United States Bankruptcy Judge