

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

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

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

NOTICE OF DEBTORS' 146TH OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

PLEASE TAKE NOTICE that on January 25, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 146th omnibus objection to disallow certain claims¹ (the "**146th Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 146th

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 146th Omnibus Objection to Claims.

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 **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 146TH 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" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 146th 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: Thomas Morrow); (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 **February 22, 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 146th 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 146th 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
January 25, 2011

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

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

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' 146TH OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

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

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

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

Relief Requested

1. Prior to commencing these chapter 11 cases, the Debtors had issued hundreds of millions of shares of common equity that were held by a wide range of investors. In these chapter 11 cases, approximately 1,000 proofs of claim were filed against the Debtors that assert nothing more than the mere ownership of equity interests in the Debtors (the “**Claims for Equity Interests**”). The vast majority of the Claims for Equity Interests apparently were filed by holders of equity interests who erroneously believed that filing a proof of claim was necessary to preserve an entitlement to a potential distribution on account of their equity interests or erroneously believed that they could assert a claim for the purchase price of their equity interests. The Claims for Equity Interests are, however, objectionable because only a creditor may file a proof of claim, and an equity interest holder is not a creditor. Accordingly, the Claims for Equity Interests should be disallowed as claims and reclassified as equity interests, which will preserve for the holders of such claims any entitlement to a distribution solely on account of the ownership of equity interests.

2. The Debtors file this 146th omnibus objection (the “**146th Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order disallowing the Claims for Equity Interests listed on **Exhibit “A”** annexed hereto, under the heading “*Claims to be Disallowed,*”¹ and reclassifying those Claims for Equity Interests as equity interests.

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.

Jurisdiction

3. 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

4. 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. 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.

5. On October 6, 2010, this Court entered an 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), which authorized the Debtors to file omnibus objections to claims on several grounds that are in addition to those grounds permitted under Bankruptcy Rule 3007(d).

The Relief Requested Should Be Approved by the Court

6. 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*

² The Initial Debtors are MLC, 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.

In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc'ns Corp.*, No. 02-41729, 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).

7. Bankruptcy Rule 3007(d)(7) allows a debtor to file an omnibus objection to claims that are “are interests, rather than claims.” Fed. R. Bankr. P. 3007(d)(7). The rationale behind allowing a debtor to object to such claims is obvious. The Bankruptcy Code differentiates between a “claim” and an “equity security.” *See* 11 U.S.C. §§ 101(5), 101(16). Under the Bankruptcy Code, those who have “claims” against the Debtors are called “creditors” while those who hold “equity securities” are called “equity security holders.” *See id.* §§ 101(10), 101(17). While creditors were entitled to file proofs of claim to preserve their rights to distributions on account of their claims, equity security holders were not entitled to file proofs of claim to preserve their rights, if any, based solely on their ownership of equity interests. The filing of a proof of claim by an equity security holder for that purpose was neither necessary nor sufficient. *See McGimsey v. USA Capital Diversified Trust Deed Fund, LLC (In re USA Commercial Mortg. Co.)*, 377 B.R. 608, 615 (9th Cir. B.A.P. 2007) (“It is axiomatic that an allowed proof of claim requires something more than mere equity ownership”). While equity security holders in these chapter 11 cases were entitled, to the extent they held “claims” against the Debtors, to file a proof of claim to preserve such “claims,” which are distinct from rights arising solely from the ownership of equity interests, each of the Claims for Equity Interests assert only equity interests. As such, the Claims for Equity Interests should be disallowed and reclassified as equity interests. The reclassification of the Claims for Equity Interests to equity interests will preserve any entitlement the holders of Claims for Equity Interests have to a distribution, if any, solely on account of the ownership of equity interests.

Reservation of Rights

8. The Debtors reserve the right to object to any of the Claims for Equity Interests that are not disallowed in their entirety for any reason and to object on any basis to any of the Claims for Equity Interests that are reclassified as equity interests.

Notice

9. Notice of this 146th Omnibus Objection to Claims has been provided in accordance with the Fifth 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 January 3, 2011 (ECF No. 8360). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

10. 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
January 25, 2011

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

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
A.B. NELSON 0435 W 025 N LAGRANGE, IN 46761	17773	Moters Liquidation Company	\$54,600.00	Equity Interest Claim	Pgs. 1-5
A.F. KNOLL HEER STR 131 14055 BERLIN GERMANY GERMANY	27206	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
AASI CUST OF IRA FBO NICKOLAS BACHES 5145 CLEARWATER DRIVE STONE MOUNTAIN, GA 30087	12976	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
AASI CUST OF IRA FBO MANUELA USER 5452 CLARIDGE LN WEST BLOOMFIELD, MI 48322	65520	Moters Liquidation Company	\$4,900.00	Equity Interest Claim	Pgs. 1-5
ABILIO MANUEL MARTINS MACHADO BRACHVOGELWEG 5 21629 NEU WULMSTORF GERMANY GERMANY	63914	Moters Liquidation Company	\$1,500.00	Equity Interest Claim	Pgs. 1-5
ADA MIRANDA 74 SYLVAN LAKE BLVD BAYVILLE, NJ 08721	30678	Moters Liquidation Company	\$5,000.00	Equity Interest Claim	Pgs. 1-5
ADAM KAZARIAN JR & ISABELLE MARIE KAZARIAN JT WROS 44097 GINKGO DR STERLING HEIGHTS, MI 48314	4339	Moters Liquidation Company	\$35,890.00	Equity Interest Claim	Pgs. 1-5
ADAMS, IRENE T 503 MEADOWLAND DR HUBBARD, OH 44425	43346	Moters Liquidation Company	\$10,420.62	Equity Interest Claim	Pgs. 1-5
ADAMS, RICHARD G 1405 LAUREL MEADOWS DR BARTOW, FL 33830	26877	Moters Liquidation Company	\$29,562.83	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
ADY, JEWEL 2602 EVE ANN DR PORT JEFFERSON STATION, NY 11776	4159	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
AGNER C WALLER 345 RIDGELAKE SCENIC DR MONTGOMERY, TX 77316	9806	Moters Liquidation Company	\$477.75	Equity Interest Claim	Pgs. 1-5
AIELLO, BRUCE L 83 ISLAND ESTATES PARKWAY PALM COAST, FL 32137	14437	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
AKERLEY, DANIEL C 8729 CENTER RD TRAVERSE CITY, MI 49686	61851	Moters Liquidation Company	\$5,000.00	Equity Interest Claim	Pgs. 1-5
AL EICHER 2494 LOCH CREEK WAY BLOOMFIELD, MI 48304	29523	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ALAN GREENLEAF 9929 PRIMM SPRINGS RD WILLIAMSPORT, TN 38487	10830	Moters Liquidation Company	\$34,632.89	Equity Interest Claim	Pgs. 1-5
ALBANO, ROBERTA 4105 ABELIA CT ARLINGTON, TX 76017	15708	Moters Liquidation Company	\$1,014.50	Equity Interest Claim	Pgs. 1-5
ALBERT DEBONO & CHERYL DEBONO JT TEN 25130 SANDPIPER GREENS CT UNIT 201 BONITA SPGS, FL 34134	28310	Moters Liquidation Company	\$1,061.28	Equity Interest Claim	Pgs. 1-5
ALBERTS, GARY D 6537 VENTURA DR PITTSBURGH, PA 15236	7471	Moters Liquidation Company	\$190,474.28	Equity Interest Claim	Pgs. 1-5
ALBRECHT FLOR PROF-BAUER-STR 1 97294 UNTERPLEICHFELD GERMANY GERMANY	31427	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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

ALEXANDER ATANASSOW ADLERHORST 16 45478 MUELHEM GERMANY , GERMANY	45078	Moters Liquidation Company	\$4,373.73	Equity Interest Claim	Pgs. 1-5
ALEXANDER DIETZ SCHNEIDERSTR 4 65931 FRANKFURT GERMANY , GERMANY	64152	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ALEXANDER FUCHSLE IM SONNENWINKEL 4 89150 LAICHINGEN GERMANY , GERMANY	30956	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
ALEXANDER, DONALD L 5115 S 50 W ANDERSON, IN 46013	1856	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ALFRED & THERESA D'ARCO PO BOX 307 APT 7A-1 SCARBOROUGH, NY 10510	3462	Moters Liquidation Company	\$5,836.03	Equity Interest Claim	Pgs. 1-5
ALFRED ESCOBAR JR 1507 PARKWAY DR ALVIN, TX 77511	4332	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ALI UZUN & RAIFE UZUN TALSTR 3A 42859 REMSCHEID GERMANY , GERMANY	30805	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
ALVARADO, LILIA P 1813 E WEBSTER RD FLINT, MI 48505	2853	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ANA LAUBE OTTENSENER WEG 55 BUXTEHUDE GERMANY 21614 , GERMANY	23283	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
ANDERSON, WILLIE 14673 ABINGTON AVE DETROIT, MI 48227	3357	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ANDREA HEIN SENNEGARTEN 26 38667 BAD HARZBURG GERMANY GERMANY	61191	Moters Liquidation Company	\$465.00	Equity Interest Claim	Pgs. 1-5
ANDREA HERZOG ANNASTR 38 D-45130 ESSEN GERMANY GERMANY	44472	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
ANDREAS LISKE HOHENZOLLERNSTRASSE 16 73540 HEUBACH GERMANY GERMANY	28849	Moters Liquidation Company	\$623.43	Equity Interest Claim	Pgs. 1-5
ANDRES FONTAO 136 FRANKLIN AVENUE WYCKOFF, NJ 07481	65075	Moters Liquidation Company	\$893.53	Equity Interest Claim	Pgs. 1-5
ANNA, NORMAN F 4461 STACK BLVD APT E223 MELBOURNE, FL 32901	13116	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ANNABELLE SHURIN 11903 PARLIAMENT ST APT 522 SAN ANTONIO, TX 78216	4277	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ANNE MOORE 6102 AUGUSTA DR APT 202 FORT MYERS, FL 33907	8214	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ARLENE W MONK TTEE UA DTD FOSTER MONK MARITAL TRUST 6035 SEA RANCH DR APT 312 HUDSON, FL 34667	62639	Moters Liquidation Company	\$7,075.66	Equity Interest Claim	Pgs. 1-5
ARTHUR GOLDSTEIN AND ROBERTA GOLDSTEIN JT/WROS 46 JANE DRIVE ENGLEWOOD CLIFFS, NJ 07632	651	Moters Liquidation Company	\$1,068.80	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
ARTHUR J CAHILL 9 WIDE HORIZONS DR COLTS NECK, NJ 07722	3078	Moters Liquidation Company	\$22,425.25	Equity Interest Claim	Pgs. 1-5
ASHER, MARY ELLEN 511 CAYUGA CT BOULDER CITY, NV 89005	8462	Moters Liquidation Company	\$200,022.00	Equity Interest Claim	Pgs. 1-5
AVINASH GUPTA POORNIMA GUPTA JTWROS C/O LIL DIGRISTINA RBC WEALTH MANAGEMENT 650 FROM RD, STE 151 PARAMUS, NJ 07652	67642	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
AXTHAMMER MANFRED HOHENZOLLERN 26 83022 ROSENHEIM GERMANY , GERMANY	28881	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
BAGINSKI, IRENE W 8825 ARNOLD REDFORD, MI 48239	46090	Moters Liquidation Company	\$126,570.73	Equity Interest Claim	Pgs. 1-5
BAILEY, CHARLES A 18299 KANDT DR MACOMB, MI 48044	2693	Moters Liquidation Company	\$106,000.00	Equity Interest Claim	Pgs. 1-5
BAK, GENEVIEVE M 52 ANDRES PL BUFFALO, NY 14225	46100	Moters Liquidation Company	\$41,000.00	Equity Interest Claim	Pgs. 1-5
BALDWIN STANLEY E 18576 PURLINGBROOK ST LIVONIA, MI 48152	38882	Moters Liquidation Company	\$3,500.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BALLARD, MICHAEL A 967 E 225TH ST BRONX, NY 10466	63662	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BALSAMICO, CHARLES A 213 WICKER HILL RD BURLESON, TX 76028	4637	Moters Liquidation Company	\$8,841.26	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
BARBARA HOFFMAN TTEE BARBARA L. HOFFMAN DECL OF TRUST U/A DTD 05/16/2003 604 PIERPORT LANE ROMEOVILLE, IL 60446	2483	Moters Liquidation Company	\$18,750.00	Equity Interest Claim	Pgs. 1-5
BARBARA JEAN DARLING 2235 MALLARD DRIVE REESE, MI 48757	45267	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BARLOW, DONALD M 2400 WHISTLE STOP LN HOLLY, MI 48442	11218	Moters Liquidation Company	\$110,000.00	Equity Interest Claim	Pgs. 1-5
BARTH, HENRY A 769 JUSTO LN SEVEN HILLS, OH 44131	11062	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BATES, MICHAEL D 21945 N NUNNELEY RD CLINTON TWP, MI 48036	4231	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BATTE, BONNIE W 1314 QUINCY DR BOSSIER CITY, LA 71111	17229	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BAUGHEY, JACK C 2655 ELMWOOD DR ADRIAN, MI 49221	27027	Moters Liquidation Company	\$7,364.00	Equity Interest Claim	Pgs. 1-5
BAUM, JUDITH M 2280 GOLDEN POND FENTON, MI 48430	7538	Moters Liquidation Company	\$23,081.66	Equity Interest Claim	Pgs. 1-5
BEAIRD, MARGARET F 101 WILLIAMS CT MOBILE, AL 36606	61038	Moters Liquidation Company	\$27,800.00	Equity Interest Claim	Pgs. 1-5
BEANY, RICHARD T 3855 EDINBURGH DR YOUNGSTOWN, OH 44511	18223	Moters Liquidation Company	\$300,000.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
BEASLEY, CLAUDETTA 1507 COUNTRYSIDE PL CHAMPAIGN, IL 61821	16956	Moters Liquidation Company	\$251.88	Equity Interest Claim	Pgs. 1-5
BEBEE, SHIRLEY 459 LAWRENCE ST PORTLAND, MI 48875	28074	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BEEKER, ROLF VAUTIERSTR. 89 D-40235 DISSOLDORF GERMANY GERMANY	36169	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BEHREND, ELEANOR M BEHREND ELEANOR M TTEE 129 CHIPPENHAM LN CHESTERFIELD, MO 63005	61584	Moters Liquidation Company	\$19,537.00	Equity Interest Claim	Pgs. 1-5
BELL, EARLA 801 MEADOWSTREET 1568 SKEETCLUB RD # 25 HIGH POINT, NC 27265	8277	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BENTHIN, RONALD G 11759 AYERS RD MARCELLUS, MI 49067	2611	Moters Liquidation Company	\$2,074.62	Equity Interest Claim	Pgs. 1-5
BERK, CHARLES M 2601 W WILLOWLAKE DR APT 34 PEORIA, IL 61614	20600	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BETTY K ROGERS 26311 HENDON RD BEACHWOOD, OH 44122	22566	Moters Liquidation Company	\$22,779.88	Equity Interest Claim	Pgs. 1-5
BETTY RUTH LEWIS 2604 S SIESTA DR TEMPE, AZ 85282	15251	Moters Liquidation Company	\$10,000.00	Equity Interest Claim	Pgs. 1-5
BEVERLY JOHNSON P.O. BOX 7454 NEWCOMB, NM 87455 UNITED STATES OF AMERICA	70332	Moters Liquidation Company	\$5,400.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
BEVERLY LOOK 4302 WESTERN RD LOT 36 FLINT, MI 48506	4312	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BEVERLY R SANDRACO 10966 N GRAND LAKE HWY POSEN, MI 49776	68434	Moters Liquidation Company	\$5,592.27	Equity Interest Claim	Pgs. 1-5
BIENIEK, MONICA A BIENIEK, CHRISTINA C 12892 SPARLING AVE DETROIT, MI 48212	49547	Moters Liquidation Company	\$2,124.00	Equity Interest Claim	Pgs. 1-5
BILLY L WILSON 23958 180TH AVE CENTERVILLE, IA 52544	44109	Moters Liquidation Company	\$84,400.00	Equity Interest Claim	Pgs. 1-5
BILLY TOWNSEND 307 INDIAN CREEK ROAD BROWNSVILLE, KY 42210 UNITED STATES OF AMERICA	22235	Moters Liquidation Company	\$1,500.00	Equity Interest Claim	Pgs. 1-5
BIRCHFIELD, LYLE K 303 NE 3RD AVE WILLISTON, FL 32696	10119	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BIRGIT AND UDO HINRICHS VENNSTR 190 D-40627 DUSSELDORF GERMANY GERMANY	28415	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
BLACK, DAVID W 55725 RESORT RD THREE RIVERS, MI 49093	44157	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BLANCHE GORDON 7873 WHISPERING PALMS DR APT 101 BOYNTON BEACH, FL 33437	11376	Moters Liquidation Company	\$4,552.00	Equity Interest Claim	Pgs. 1-5
BLEVINS, JAMES L 26730 CASH CT LEESBURG, FL 34748	8016	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
BLIZZARD, EUNICE V 64245 TIPPERARY DR WASHINGTON TWP, MI 48095	2104	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BORCHERS, JOHN B 392 NW STRATFORD LN PORT ST LUCIE, FL 34983	33557	Moters Liquidation Company	\$77,270.30	Equity Interest Claim	Pgs. 1-5
BOWDLE, BETTY MARSHA 453 HIGHWAY 29 S DELIGHT, AR 71940	45593	Moters Liquidation Company	\$28,251.00	Equity Interest Claim	Pgs. 1-5
BOWE, GERALD L 106 SUMMIT PL LANSDALE, PA 19446	6141	Moters Liquidation Company	\$2,520.00	Equity Interest Claim	Pgs. 1-5
BOWHAY, BRUCE E 7032 40TH ST BERWYN, IL 60402	44339	Moters Liquidation Company	\$1,875.00	Equity Interest Claim	Pgs. 1-5
BOWLES LUCILE E C/O PATRICIA FIGUEROA (TRUSTEE) 20650 CALLE BELLA YORBA LINDA, CA 92887	65126	Moters Liquidation Company	\$709.29	Equity Interest Claim	Pgs. 1-5
BOYER, ROY B 4132 ROCK HILL LOOP APOPKA, FL 32712	8750	Moters Liquidation Company	\$56,018.10	Equity Interest Claim	Pgs. 1-5
BRADLEY GOFFENA 818 ASHOKAN RD ENGLEWOOD, OH 45322	10622	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BRENNEMAN, MARIAN A 3832 W BEECHWOOD AVE FRESNO, CA 93711	65401	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BRENT STONE 2154 HAINES RD LAPEER, MI 48446	5063	Moters Liquidation Company	\$30,000.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
BRICKHOUSE, BENITA 9151 SPRINGFIELD RD UNIT 1101 POLAND, OH 44514	64529	Moters Liquidation Company	\$19,631.25	Equity Interest Claim	Pgs. 1-5
BRIGGS, LEON A 12353 LAKE RD MONTROSE, MI 48457	4632	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BRINK, JERRY L 42111 BRIARCLIFF CT CANTON, MI 48187	13685	Moters Liquidation Company	\$7,000.00	Equity Interest Claim	Pgs. 1-5
BRISBOY, THAD L 6448 S SHERMAN RD BLANCHARD, MI 49310	17119	Moters Liquidation Company	\$9,168.54	Equity Interest Claim	Pgs. 1-5
BRONIKOWSKI, GERALD 155 HAZELWOOD DR PRUDENVILLE, MI 48651	5375	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BROWN, PATSY K 2299 CAMP HARDTNER RD POLLOCK, LA 71467	20930	Moters Liquidation Company	\$6,637.72 Unliquidated	Equity Interest Claim	Pgs. 1-5
BRUCE DE BRUHL 1960 L GABRIELS CREEK RD MARS HILL, NC 28754	65402	Moters Liquidation Company	\$20,000.00	Equity Interest Claim	Pgs. 1-5
BRUCE GRATHWOHL 106 E MAPLE ST ALEXANDRIA, VA 22301 UNITED STATES OF AMERICA	37214	Moters Liquidation Company	\$6,690.00	Equity Interest Claim	Pgs. 1-5
BRUCE PIERSON 2101 STONESTHROW DR LAPEER, MI 48446	11259	Moters Liquidation Company	\$2,500.00	Equity Interest Claim	Pgs. 1-5
BRYA, TERRANCE L 2323 YALLUP RD SAINT JOHNS, MI 48879	26572	Moters Liquidation Company	\$2,274.26	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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					
-------------------------	--	--	--	--	--

BUELL E. DAVIS AND AUDREY H. DAVIS 251 JOHN ROAD CHEHALIS, WA 98532	793	Moters Liquidation Company	\$2,510.00	Equity Interest Claim	Pgs. 1-5
---	-----	----------------------------------	------------	-----------------------	----------

BURCH, EDDIE PO BOX 35323 DETROIT, MI 48235	12076	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
---	-------	----------------------------------	------------------------	-----------------------	----------

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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' 146TH OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

Upon the 146th omnibus objection, dated January 25, 2011 (the “**146th Omnibus Objection to Claims**”), 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**”), seeking entry of an order disallowing the Claims for Equity Interests,¹ and reclassifying those Claims for Equity Interests as equity interests, all as more fully described in the 146th Omnibus Objection to Claims; and due and proper notice of the 146th 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 146th 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

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 146th Omnibus Objection to Claims.

146th 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 146th 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*” are disallowed and reclassified as equity interests; 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 claims listed on Exhibit “A” annexed to the 146th Omnibus Objection to Claims under the heading “*Claims to be Disallowed*” that are not disallowed pursuant to this Order, and any of the Claims for Equity Interests that are reclassified as equity interests; 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