

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

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Attorneys for Debtors
and Debtors in Possession

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

-----X
: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
-----X

NOTICE OF DEBTORS' 188th OMNIBUS OBJECTION TO CLAIMS
(Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

PLEASE TAKE NOTICE that on January 26, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 188th omnibus objection to expunge certain Qualified Defined Benefits Pension Benefits claims of former salaried and hourly employees (the "**188th Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 188th 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 188th 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 or objections to this 188th 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-242 (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 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, 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 **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 Debtors' 188th 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' 188th 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 26, 2011

/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' 188th OMNIBUS OBJECTION TO CLAIMS
(Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE 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. The Debtors file this 188th omnibus objection 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 certain Qualified Defined Benefits Pension Benefits claims listed on **Exhibit “A”** annexed hereto (the “**188th Omnibus Objection to Claims**”)¹ of former salaried and hourly employees (the “**Salaried and Hourly Employees**”).

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto filed by the Salaried and Hourly Employees and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (the “**Qualified Defined Benefits Pension Benefits Claims**”) are claims related to liabilities of the specific defined benefits pension plan under which such benefits are provided. Such plans are legally separate from the Debtors, and therefore, the Qualified Defined Benefits Pension Benefits Claims do not constitute liabilities of the Debtors and should therefore be disallowed and expunged as against the Debtors. **By this Objection, the Debtors do not seek to affect the rights of the claimants to continue receiving pension benefits from their respective defined benefit plans.**

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 (the “**Commencement Date**”), 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.

5. 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 April 16, 2010 as the deadline to file proofs of claim).

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.

6. 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” have all filed claims against the Initial Debtors.

**The Plan Sponsors Are Not Responsible
For Payments Under a Plan to Beneficiaries**

7. The Qualified Defined Benefits Pension Benefits Claims state claims for an anticipated reduction or elimination of accrued pension benefits under either the General Motors Retirement Program for Salaried Employees in the United States (the “**Salaried Plan**”) or the General Motors Hourly-Rate Pension Plan (the “**Hourly Plan**,” and together with the Salaried Plan, the “**Plans**”) that have not yet occurred, which should alone disqualify the claims. The Qualified Defined Benefits Pension Benefits Claims also in some cases allege the nonpayment of pension benefits prior to the Commencement Date; however the Debtors are not aware of any cessation in the payment of benefits under the Plans.

8. The Salaried Plan and the Hourly Plan are subject to statutory funding requirements, and thereby possess their own assets, and are legally separate from their plan sponsors.⁴ Under ordinary principles of contract law, payments to be made under the Plans to the Salaried and Hourly Employees as beneficiaries of the Plans are the responsibility of the Plans, and not of the Plans’ sponsors.

⁴ Section 502(d)(2) of ERISA (as defined below) provides, for example, that: “Any money judgment under this title against an employee benefit plan shall be enforceable only against the plan as an entity and shall not be enforceable against any other person unless liability against such person is established in his individual capacity under this title.”

The Plans Have Been Assumed by New GM

9. General Motors LLC (“New GM”) assumed sponsorship, in place of the Debtors, of both the Salaried Plan and the Hourly Plan pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement, dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc. and New GM, and the Plans are therefore no longer the responsibility of the Debtors.

**In the Unlikely Event of a Plan Termination,
PBGC Would Have the Liability Rather than the Debtors**

10. The Employee Retirement Income Security Act of 1974, as amended (“ERISA”) comprehensively regulates the design, administration, funding, and termination of employer-provided pension benefits programs. The Plans are both tax-qualified, single-employer defined benefit pension plans subject to the plan termination insurance provisions of Title IV of ERISA.

11. Any claim for accrued benefits or nonpayment of benefits under any pension plan previously sponsored by the Debtors and subject to the plan termination insurance program set forth in Title IV of ERISA is solely against such plan (as assumed by New GM) or, if such plan is in the future ever terminated under such termination insurance program, against the PBGC, subject to any limitations under ERISA. As provided in Section 4062 of ERISA, a participant in any such plan does not have any claim for unpaid benefits against the plan sponsor, including the Debtors, by reason of their past sponsorship of the Plans.

12. Accordingly, the Salaried and Hourly Employees do not have at any time any direct claim against the Debtors as asserted in the Qualified Defined Benefits Pension

Benefits Claims. Moreover, the Debtors have no further obligation with respect to the Salaried Plan or the Hourly Plan by reason of New GM's assumption of such Plans as described above.

The Relief Requested Should Be Approved by the Court

13. 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).

14. 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 have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that they bear no liability for the Qualified Defined Benefits Pension Benefits Claims, as described herein. To avoid the possibility of recoveries by the creditors where no recovery is due, the Debtors request that the Court disallow and expunge in their entirety the Qualified Defined Benefits Pension Benefits Claims.

Notice

15. Notice of this 188th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest 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).

16. 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 26, 2011

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

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and Debtors in Possession

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MCLAND, GARY W 44878 BROADMOOR CIR S NORTHVILLE, MI 48168	69528	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MCLAWERY, LARRY G 3350 SALINA ST DEARBORN, MI 48120	61668	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MILLER, CAROL R. 5679 MONROE ST APT 911 SYLVANIA, OH 43560	15062	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MINNICH, JANET S 230 BRAMBLEBUSH LN SPRINGBORO, OH 45066	17911	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MITCHELL, TERENCE J 13312 S OAK RIDGE TRL APT 2B PALOS HEIGHTS, IL 60463	60262	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$27,372.64 (P) \$0.00 (U) \$27,372.64 (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
MITZI, GEORGIE 6026 W SYLVANIA AVE TOLEDO, OH 43623	18919	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MITZI, GEORGIE, 6026 W SYLVANIA AVE TOLEDO, OH 43623	18167	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MOON, CHARLES R 205 SHELTON BEACH RD APT 27 SARALAND, AL 36571	26542	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MOORE, LESLIE L 14165 DUFFIELD RD MONTROSE, MI 48457	2262	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
MORGAN JR, MERLE R 1420 DAKOTA AVE GLADSTONE, MI 49837	30725	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MORRIS, TAMARA L. PO BOX 75 SMYRNA, DE 19977	65206	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					
MS SUE E ROMANCHUK 985 FULWELL DR ONTARIO, OH 44906	69727	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					
MUKARRAM, AHMED R 6330 2ND ST ROMULUS, MI 48174	44857	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					
MUNDT, JOHN PO BOX 221 PRESCOTT, WI 54021	28243	Motors Liquidation Company	\$11,549.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$11,549.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MYRA CRICK 7653 EAKER COURT BROWNSBURG, IN 46112	2336	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
NASH, ARTHUR H 207 BITTERSWEET TRL W MONROE, MI 48161	4365	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
NEMISH, JUDITH M. AKA JUDITH MALONEY 34531 LYTLE ST FARMINGTON HILLS, MI 48335	61110	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
NETTKE, MARY J 10213 DONLEY DRIVE IRVING, TX 75063	38665	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
NIXON, LINDA M 621 PORTOFINO DR KISSIMMEE, FL 34759	48398	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
NOON, MARY L 1219 E PERKINS AV. SANDUSKY, OH 44870	1931	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
NORRELL, VIRGINIA B 12809 COUNTY ROAD 1222 TYLER, TX 75709	50628	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
OLLIE LEE LONDON 5819 S DAMEN CHICAGO, IL 60636	414	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
OWEN MCNAMARA 2080 BARCELONA DRIVE FLORISSANT, MO 63033 UNITED STATES OF AMERICA	63952	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
PARKER DONALD D 2931 WARNER DR WEST BLOOMFIELD, MI 48324	29994	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
PARKER, DONALD D 2931 WARNER DR WEST BLOOMFIELD, MI 48324	28167	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PAULINE E PORTER 5009 SHARON RD APT A CHARLOTTE, NC 28210	27342	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
PEELER, DONALD L 290 COBLE DR CATHEDRAL CITY, CA 92234	4508	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
PELLETIER, ROBERT J 315/271 ROYAL PK VLG M0012 JOMTIEN BEACH, 20260 THAILAND THAILAND	18015	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
PETERS, THOMAS R 1345 FARMINGTON DR TRAVERSE CITY, MI 49686	60736	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
PHASON, MELVIN 2705 1/2 ORCHARD AVE LOS ANGELES, CA 90007	37004	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PHILIPSON, EUGENE G 6600 LYNDALDE AVE S APT 1503 RICHFIELD, MN 55423	3737	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PHILLIPS, ROBERT E 2231 FORT WORTH HWY 0 WEATHERFORD, TX 76086	28846	Motors Liquidation Company	\$635.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$635.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PIOTROWSKI, GRACE M 4115 GUNDERSON AVE STICKNEY, IL 60402	48405	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$70,528.41 (P) \$0.00 (U) \$70,528.41 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
POPLAWSKI, THOMAS J 19320 SIBLEY RD CHELSEA, MI 48118	38958	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PORTER, PAULINE E 5009 SHARON RD APT A CHARLOTTE, NC 28210	27341	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
QUIRINO DIPAOLO 2016 ISABELLE DR GIRARD, OH 44420	3028	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$13,000.00 (P) \$0.00 (U) \$13,000.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RABY, THOMAS A 2651 N EAST SHORE DR BIRCHWOOD, WI 54817	11621	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RANDOLPH, ROBERT D 529 BRIDGESTONE CT INVERNESS, IL 60010	23142	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RAY JR, HARMON PO BOX 24 DOVER, MO 64022	11840	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
REMPERT, SUSAN W. 540 N WASHINGTON ST DANVILLE, IN 46122	60277	Motors Liquidation Company	Unliquidated	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
REYNOLDS, BEVERLY B 3980 OLD STERLINGTON RD APT 606 MONROE, LA 71203	18103	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RHOADES, MARGARET E PO BOX 3216 NORTH MYRTLE BEACH, SC 29582	27229	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RICHARD D HENSLEY 25 CARNOUSTIE LANE SPRINGBORO, OH 45066	1762	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RICHARD M HESS 2454 NORTH ROAD NE WARREN, OH 44483	62841	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RICHARDS, JUDITH A 541 MURRAY CT RAVENNA, OH 44266	61172	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RICHARDSON, CAROLYN 6419 BAY VISTA CT INDIANAPOLIS, IN 46250	29693	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RICHER, AGNES 3008 BEACHAM WATERFORD, MI 48329	17103	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RICHMOND, ANNE MARIE 9470 RICHWOOD AVE RICHLAND, MI 49083	36537	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
ROBERT CASE 4735 MURRAY CORNER RD FAYETTEVILLE, OH 45118	19675	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
ROBERT SEXTON JR 3304 EVERGREEN DR BAY CITY, MI 48706	7976	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RODERICK, KATHRYN J 4 PUFFER DR NEWARK, DE 19702	16231	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
ROEHL, DONALD G 2917 CARPENTER RD LAPEER, MI 48446	63600	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
ROMANCHUK, ESQ.,SUE E 985 FULWELL DR MANSFIELD, OH 44906	1934	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
ROSA LEE HAYS 2400 SCARLET LN SE CONYERS, GA 30013	2269	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
ROSE DI CESARE 1602 SILVER CT TRENTON, NJ 08690	18835	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$56,809.20 (P) \$0.00 (U) \$56,809.20 (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
ROWE, DENNIS M 4070 SWEENEY LN HILLSBORO, OH 45133	61993	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RUGGLES, PATRICIA A 16261 W SILVER FALLS DR SURPRISE, AZ 85374	27913	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
RYAN, JOSEPH E 6 ADAMS ST MEDFIELD, MA 02052	11213	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SAGODIC, DOROTHY 348 MONROE ST ALLEGAN, MI 49010	20797	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SAHARA, CHE 3234 STATE ROUTE 13 MANSFIELD, OH 44904	65133	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SALAZAR, MANUEL A 6506 FAIRWAY DR HOUSTON, TX 77087	19807	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SALINAS, NANCY J 16340 LOWER HARBOR RD #16 BROOKINGS, OR 97415	31407	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SALVATORE SCIORTINO AND VIVIAN SCIORTINO 461 CHAMBERS ST SPENCERPORT, NY 14559	58688	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SANTOS, EUSTOLIA 13833 FAIRGROVE AVE LA PUENTE, CA 91746	12420	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SAXTON, RHEA J 2320 N ELBA RD LAPEER, MI 48446	43849	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SCHUMMER, HANS J NAHE STR 28 D65428 RUESSELSHEIM GERMANY GERMANY	44038	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SCHWINGLE, DENNIS J 466 E VERMONT AVE SEBRING, OH 44672	33486	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SHAFFER, JIMMY LEWIS TRAILWOOD MOBILE HOME PARK # 34 6272 SOUTH GORDON ROAD AUSTELL, GA 30168	5266	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SHAW, ROBERT R 650 RECORD ST APT 209 RENO, NV 89512	28331	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SHEPPARD, JOHN W 683 OCONEE RD RAVENDEN SPRINGS, AR 72460	3472	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SHIRLEY HILLARD 51029 ARRIETA CT FORT MILL, SC 29707	5219	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SHIRLEY J SPICER 3412 ELMY DR LAKE ORION, MI 48359	45272	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SHORT, LYNN A 425 W SCHLEIER ST APT 5 FRANKENMUTH, MI 48734	29269	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SIDNEY CLAPP PO BOX 135 MOREHOUSE, MO 63868	9726	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SIMS, JANICE ROBERTA 5045 BARBARA ST DETROIT, MI 48202	15744	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SIVERTSON, CHARLES A PO BOX 171 LAVINA, MT 59046	17444	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SKARZYNSKI, CARL R 39 E TOULON DR CHEEKTOWAGA, NY 14227	6656	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SMILEY ALENE S 1804 PLEASANT VALLEY PL VAN BUREN, AR 72956	17782	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SMILEY, ALENE S 1804 PLEASANT VALLEY PL VAN BUREN, AR 72956	11678	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SMILEY, JULIA R 6264 E SLAB RD ROCKVILLE, IN 47872	61311	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SMITH, ARLENE F 9809 LAKEWOOD CT ROCKWALL, TX 75087	22982	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SMITH, PATSY L 7150 DITCH RD CHESANING, MI 48616	4357	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SOCORRO DE LEON 118 CHADWICK SAN ANTONIO, TX 78227	45269	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SORRENTI, KRISTA G 1743 HAMILTON DR BLOOMFIELD HILLS, MI 48302	19019	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SOULE, GERALDINE R 3539 WHISPERING BROOK DR SE KENTWOOD, MI 49508	2214	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SPARKS, CLAUDE R 803 ESSEX DR LEBANON, IN 46052	21178	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SPARKS, KATHERYN A 803 ESSEX DR LEBANON, IN 46052	21180	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SPURLOCK, WENDELL 1384 LINDEN CREEK DR MILFORD, OH 45150	8783	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
STAMOS, JAMES T 1 ANCHORAGE LN APT 1B OYSTER BAY, NY 11771	16920	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
STEVEN L CRIDDLE ET AL ATTN: E TODD TRACY THE TRACY FIRM 5473 BLAIR RD, SUITE 200 DALLAS, TX 75231	26	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,000,000.00 (U) \$3,000,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STOUT, SHARON L PO BOX 386 PATASKALA, OH 43062	7253	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
STUBBLES, PATRICIA 220 ROCKLAWN AVE DANVILLE, VA 24540	4699	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
STURGEON, LORETTA M 867 N LAMB BLVD SPC 70 LAS VEGAS, NV 89110	6644	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SUNDIN THEODORE A 11 COUNTY ROAD 4213 NAPLES, TX 75568	27281	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
SWITZER, MARY A. 8700 WABASIS AVE NE GREENVILLE, MI 48838	14354	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TATUM, SHIRLEY D 3333 E EDGEWOOD AVE INDIANAPOLIS, IN 46227	21767	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
TERESA KARIM 130 OXFORD AVENUE DAYTON, OH 45402	33215	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
TERESA M JOHNSON 2121 OVERBROOK DR. JACKSON, MS 39213	11821	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
THOMAS JARUSINALD 102 GREENOCK COURT 2169 SEVEN LAKES SOUTH WEST END, NC 27376	68300	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>	99	\$12,184.00 (S)
		\$0.00 (A)
		\$167,710.25 (P)
		\$3,000,000.00 (U)
		\$3,179,894.25 (T)

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

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' 188th OMNIBUS OBJECTION TO CLAIMS
(Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

Upon the 188th omnibus objection to expunge certain Qualified Defined Benefits Pension Benefits Claims of former salaried and hourly employees, dated January 26, 2011 (the “**188th Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Qualified Defined Benefits Pension Benefits Claims on the grounds that each Qualified Defined Benefits Pension Benefits Claim is for an obligation for which the Debtors have no liability, all as more fully described in the 188th Omnibus Objection to Claims; and due and proper notice of the 188th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 188th Omnibus Objection to Claims.

Court having found and determined that the relief sought in the 188th 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 188th 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 188th 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*” are disallowed and expunged; 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 Exhibit “A” annexed to the 188th Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit; 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