

**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.**
:
:
-----X

NOTICE OF DEBTORS' 191st OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

PLEASE TAKE NOTICE that on January 27, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 191st omnibus objection to reclassify certain claims (the "**191st Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 191st 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 191st 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 191st 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 191st 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 191st 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 27, 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' 191st OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

**THIS OBJECTION SEEKS TO RECLASSIFY 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 191st omnibus objection to certain claims (the “**191st 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 reclassifying the claims listed on **Exhibit “A”** annexed hereto so that they are in accordance with the Bankruptcy Code.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto and have determined that the proofs of claim listed under the heading “*Claims to be Reclassified*” (collectively, the “**Incorrectly Classified Claims**”) are claims that are not entitled to secured status because they are not secured by a lien on property in which the estate has an interest or subject to setoff under section 553 of the Bankruptcy Code, nor are they entitled to administrative and/or priority status under any of the subsections of section 507(a) of the Bankruptcy Code.

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).

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.

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 (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).

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the 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.

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.

The Relief Requested Should Be Approved by the Court

7. 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). 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).

8. Section 506(a) of the Bankruptcy Code defines a “secured claim,” in relevant part, as an “allowed claim of a creditor secured by a lien on property in which the estate has an interest, or that is subject to setoff under section 553 . . . to the extent of the value of such creditor’s interest in the estate’s interest in such property” *Id.* § 506(a).

9. The Debtors have reviewed and determined that each Incorrectly Classified Claim improperly asserts that it is a secured, administrative, and/or priority claim as indicated in the “*Note*” below each Incorrectly Classified Claim listed on Exhibit “A.” The Incorrectly Classified Claims (i) are not secured by a lien on property in which the estate has an interest or subject to setoff under section 553 of the Bankruptcy Code, (ii) are not on account of obligations owed on goods received by a Debtor within 20 days before such Debtor commenced its chapter 11 case, and/or (iii) are not entitled to priority status under any of the subsections of section 507(a) of the Bankruptcy Code. Accordingly, the Debtors request that the Court enter an

order reclassifying the secured, administrative, and/or priority portions of each Incorrectly Classified Claim as indicated on Exhibit "A."

Notice

10. Notice of this 191st 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).

11. 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 27, 2011

/s/ Joseph H. Smolinsky _____

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Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ACK CONTROLS INC	6361	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
MAKI ZAFFUTO 2600 HAPPY VALLEY RD GLASGOW, KY 42141			\$84.30 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$84.30 (Unsecured Claim)		
Official Claim Date: 10/8/2009			\$84.30 (Total Claim)	\$84.30 (Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

AIRFLOAT LLC	26920	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
ATTN: CORPORATE OFFICER/AUTHORIZED AGENT 2230 N BRUSH COLLEGE RD DECATUR, IL 62526			\$3,968.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$3,968.00 (Unsecured Claim)		
Official Claim Date: 11/16/2009			\$3,968.00 (Total Claim)	\$3,968.00 (Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
ALICE ZIITTEL 426 MINNESOTA AVE SAINT PAUL, MN 55113 Official Claim Date: 10/13/2009	8712	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$10,160.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$10,160.00	(Unsecured Claim)		
			\$10,160.00	(Total Claim)	\$10,160.00	(Total Claim)		
Note: Claimant does not provide basis or other documentation for asserting administrative claim. Accordingly, this claim should be reclassified as a general unsecured claim.								
ANGELINA G CRUZ 13326 HAYDEN AVE NORWALK, CA 90650 Official Claim Date: 10/15/2010	70467	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$147,567.50	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$147,567.50	(Total Claim)	\$0.00	(Total Claim)		
Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.								
ARLENE ELLANT 30 AMHURT RD GREAT NECK, NY 11021 Official Claim Date: 10/14/2009	10268	Motors Liquidation Company	\$40,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$40,000.00	(Unsecured Claim)		
			\$40,000.00	(Total Claim)	\$40,000.00	(Total Claim)		

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
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	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$11,913.18	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$116,180.00	(Unsecured Claim)	\$163,440.87	(Unsecured Claim)		
Official Claim Date: 9/30/2010			\$163,440.87	(Total Claim)	\$163,440.87	(Total Claim)		

Note: This claim relates to an executory contract and is not secured by property of the Debtors' estates nor is it entitled to administrative expense treatment under the Bankruptcy Code.

BARBARA J HERNANDEZ 5939 SUTTER AVE #5 CARMICHAEL, CA 95608 UNITED STATES OF AMERICA	44301	Motors Liquidation Company	\$3,086.87	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$3,086.87	(Unsecured Claim)		
Official Claim Date: 11/24/2009			\$3,086.87	(Total Claim)	\$3,086.87	(Total Claim)		

Note: This claim arises from litigation against the Debtors. It is not secured by property of the Debtors' estates. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
CARDENAS MOTORS, INC.	11064	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
RENATO CARDENAS 1500 N EXPY 83 BROWNSVILLE, TX 78521			\$470,298.49 (Priority Claim)	\$0.00 (Priority Claim)		
			\$6,622,155.95 (Unsecured Claim)	\$7,092,454.44 (Unsecured Claim)		
Official Claim Date: 10/15/2009			\$7,092,454.44 (Total Claim)	\$7,092,454.44 (Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to priority status.

CORVUS TROTWOOD LLC	15632	Motors Liquidation Company	\$13,825,666.42 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
PO BOX 110599 LAKEWOOD RCH, FL 34211			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$13,825,666.42 (Unsecured Claim)		
Official Claim Date: 10/24/2009			\$13,825,666.42 (Total Claim)	\$13,825,666.42 (Total Claim)		

Note: This claim relates to an executory contract. It is not secured by property of the Debtors' estates nor is it entitled to priority status. Pursuant to section 502(g) the Bankruptcy Code this claim is only entitled to a non-priority, general unsecured claim. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
DANA H FOX	11385	Motors Liquidation Company	\$19,500.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
2169 DOMINICA AVE FORT MYERS, FL 33905			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$19,500.00	(Unsecured Claim)		
Official Claim Date: 10/16/2009			\$19,500.00	(Total Claim)	\$19,500.00	(Total Claim)		

Note: This claim arises from litigation against the Debtors. It is not secured by property of the Debtors' estates. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

DE WETTER, ARTHUR P	1998	Motors Liquidation Company	\$1,000,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
14440 COVE CREEK CT SHELBY TOWNSHIP, MI 48315			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$1,000,000.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$1,000,000.00	(Unsecured Claim)	\$3,000,000.00	(Unsecured Claim)		
Official Claim Date: 10/1/2009			\$3,000,000.00	(Total Claim)	\$3,000,000.00	(Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not secured by property of the Debtors' estates nor is it entitled to priority status.

(1) 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.

Exhibit A**CLAIMS TO BE RECLASSIFIED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
DONLOW MAURICE	1715	Motors Liquidation Company	\$4,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
4533 PRESCOTT AVENUE DAYTON, OH 45406			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$4,000.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$8,000.00	(Unsecured Claim)		
Official Claim Date: 9/30/2009			\$8,000.00	(Total Claim)	\$8,000.00	(Total Claim)		

Note: This claim arises from litigation against the Debtors; therefore, it is not secured by property of the Debtors' estates nor is it entitled to priority status.

FD JOHNSON CO	3489	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
ATTN: CORPORATE OFFICER/AUTHORIZED AGENT 31200 SOLON RD STE 18 SOLON, OH 44139			\$272.05	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$272.05	(Unsecured Claim)		
Official Claim Date: 10/5/2009			\$272.05	(Total Claim)	\$272.05	(Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
FLORENCE SMOTHERMAN	69674	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
108 JUDD CT NASHVILLE, TN 37218			\$12,909.09	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$12,909.09	(Unsecured Claim)	\$25,818.18	(Unsecured Claim)		
Official Claim Date: 12/31/2009			\$25,818.18	(Total Claim)	\$25,818.18	(Total Claim)		

Note: This claim arises from litigation against the Debtors; therefore, it is not entitled to administrative expense treatment under the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

GENESEE PACKAGING, INC	45644	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
DENNIS M HALEY (P14538) G-9460 S SAGINAW STREET, SUITE A GRAND BLANC, MI 48439 UNITED STATES OF AMERICA			\$6,260.85	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$58,576.78	(Unsecured Claim)	\$64,837.63	(Unsecured Claim)		
Official Claim Date: 11/25/2009			\$64,837.63	(Total Claim)	\$64,837.63	(Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
HALL BUILDING LLC	68787	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,318.87	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
BCP WEST LLC-TR/JP MORGAN BK PO BOX 60893 CHARLOTTE, NC 28260			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$26,670.07	(Unsecured Claim)	\$30,988.94	(Unsecured Claim)		
Official Claim Date: 12/4/2009			\$30,988.94	(Total Claim)	\$30,988.94	(Total Claim)		

Note: This claim relates to an executory contract and is not entitled to administrative expense treatment under the Bankruptcy Code.

HANS BAUER	19695	Motors Liquidation Company	\$12,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
DR MAX STR 3 D - GRUENWALD DE 82031 GERMANY GERMANY			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$12,000.00	(Unsecured Claim)		
Official Claim Date: 11/4/2009			\$12,000.00	(Total Claim)	\$12,000.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
HAWTHORNE RUTH	10192	Motors Liquidation Company	\$10,000.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
HAWTHORNE, RUTH 3918 N 61ST ST MILWAUKEE, WI 53216			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$10,000.00 (Unsecured Claim)		
Official Claim Date: 10/14/2009			\$10,000.00 (Total Claim)	\$10,000.00 (Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

JAMES WILLIAMS SR	70046	Motors Liquidation Company	\$5,000.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
PO BOX 335 FAIRFIELD, CA 94533			\$5,000.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$10,000.00 (Unsecured Claim)		
Official Claim Date: 2/19/2010			\$10,000.00 (Total Claim)	\$10,000.00 (Total Claim)		

Note: This claim arises from litigation against the Debtors. It is not secured by property of the Debtors' estates. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
JARED PARKER IRVING	59789	Motors Liquidation Company	\$28,363.93 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
5080 20 AVE NE SUITE 15 SALMON ARM, BC V1E 1C4, CANADA CANADA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$28,363.93 (Unsecured Claim)		
Official Claim Date: 11/27/2009			\$28,363.93 (Total Claim)	\$28,363.93 (Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
JEMMS-CASCADE INC	2805	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,631.50	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
ATTN: CORPORATE OFFICER/AUTHORIZED AGENT SUSAN GALAT 1886 LARCHWOOD DR TROY, MI 48083			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$4,631.50	(Unsecured Claim)		
			\$4,631.50	(Total Claim)	\$4,631.50	(Total Claim)		

Official Claim Date: 10/2/2009

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

JEMMS-CASCADE INC	2806	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$113.50	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
ATTN: CORPORATE OFFICER/AUTHORIZED AGENT- SUSAN GALAT 1886 LARCHWOOD DR TROY, MI 48083			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$113.50	(Unsecured Claim)		
			\$113.50	(Total Claim)	\$113.50	(Total Claim)		

Official Claim Date: 10/2/2009

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

(1) 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.

Exhibit A***CLAIMS TO BE RECLASSIFIED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
JOHN AND FRANCES FRANCATI 205 SANDRA DR SYRACUSE, NY 13212 Official Claim Date: 10/12/2009	8415	Motors Liquidation Company	\$15,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$15,000.00	(Unsecured Claim)		
			\$15,000.00	(Total Claim)	\$15,000.00	(Total Claim)		

Note: Claimant does not provide basis or other documentation for asserting secured claim. Accordingly, this claim should be reclassified as a general unsecured claim.

KOWALSKI, EDWARD E 1544 SUFFOLK AVE WESTCHESTER, IL 60154 Official Claim Date: 10/12/2009	8292	Motors Liquidation Company	\$42.36	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$42.36	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$84.72	(Unsecured Claim)		
			\$84.72	(Total Claim)	\$84.72	(Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not secured by property of the Debtors' estates nor is it entitled to priority status.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
LYLE L LENHART 1470 W ALEXIS RD TOLEDO, OH 43612	69450	Remediation And Liability Management Company, Inc.	\$350,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$350,000.00	(Unsecured Claim)		
Official Claim Date: 12/16/2009			\$350,000.00	(Total Claim)	\$350,000.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

MARTIN, LINDA A 2205 NE SCANDIA DR APT E-411 KANSAS CITY, MO 64118	30245	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$1,020.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$1,020.00	(Unsecured Claim)		
Official Claim Date: 11/19/2009			\$1,020.00	(Total Claim)	\$1,020.00	(Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
MORAN, VERA WILLIAMS RR 1 BOX 121A HAMBLETON, WV 26269 Official Claim Date: 10/5/2009	4345	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$240,000.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$240,000.00	(Unsecured Claim)		
			\$240,000.00	(Total Claim)	\$240,000.00	(Total Claim)		

Note: This claim arises from litigation against the Debtors; therefore, it is not entitled to priority status. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

MR DANNY C SIMMONS 79 MARY DAY AVE PONTIAC, MI 48341 Official Claim Date: 1/14/2010	69779	Motors Liquidation Company	\$10,589.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$8,500.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$18,900.00	(Unsecured Claim)	\$37,989.00	(Unsecured Claim)		
			\$37,989.00	(Total Claim)	\$37,989.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates, nor is it entitled to priority status.

MR EARLY SCOTT 488 FOX HILLS DR S APT 3 BLOOMFIELD, MI 48304 Official Claim Date: 2/3/2010	69976	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$103,000.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$103,000.00	(Unsecured Claim)		
			\$103,000.00	(Total Claim)	\$103,000.00	(Total Claim)		

Note: This claim arises from litigation against the Debtors; therefore, it is not entitled to priority status. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
MR ERIC R KNIGHT 1238 LIZA BLVD PONTIAC, MI 48342 Official Claim Date: 3/2/2010	70102	Motors Liquidation Company	\$2,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$2,000.00	(Unsecured Claim)		
			\$2,000.00	(Total Claim)	\$2,000.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

MR TIMOTHY W HILL 376 BEACH ST MOUNT MORRIS, MI 48458 Official Claim Date: 2/12/2010	70030	Motors Liquidation Company	\$32,371.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$77,629.00	(Unsecured Claim)	\$110,000.00	(Unsecured Claim)		
			\$110,000.00	(Total Claim)	\$110,000.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

MS ANN E ASH 61 PARKER AVE MASSENA, NY 13662 Official Claim Date: 1/12/2010	69768	Motors Liquidation Company	\$6,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$6,000.00	(Unsecured Claim)		
			\$6,000.00	(Total Claim)	\$6,000.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NOLIE V BURTON 1002 N WARD RD RAYMORE, MO 64083 Official Claim Date: 10/30/2009	17969	MLCS, LLC	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$3,000.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$3,000.00 (Unsecured Claim)		
			\$3,000.00 (Total Claim)	\$3,000.00 (Total Claim)		

Note: This claim relates to a dealership not owned by MLC; therefore, it is not entitled to priority status.

NOREEN GLASPIE 196 PARKWAY DR DAVISON, MI 48423 Official Claim Date: 10/27/2009	16805	Motors Liquidation Company	\$128,000.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$128,000.00 (Unsecured Claim)		
			\$128,000.00 (Total Claim)	\$128,000.00 (Total Claim)		

Note: This claim relates to a mortgage note with GMAC. It is note secured by the property of the Debtors' estates.

OZRE GREENVILLE LLC 150 EXECUTIVE CENTER DRIVE, #B10 GREENVILLE, SC 29615 Official Claim Date: 11/24/2009	44868	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$110,447.65 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$110,447.65 (Unsecured Claim)		
			\$110,447.65 (Total Claim)	\$110,447.65 (Total Claim)		

Note: This claim relates to an executory contract and is not entitled to priority status.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
RHODRICK HARDEN 1568 LORETTA AVENUE COLUMBUS, OH 43211 Official Claim Date: 10/1/2009	1976	Motors Liquidation Company	\$5,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$5,000.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$5,000.00	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$15,000.00	(Total Claim)	\$0.00	(Total Claim)		
SAILRAIL AUTOMATED SYSTEMS INC 6 3200 14TH AVE MARKHAM CANADA ON L3R 0H8 CANADA CANADA Official Claim Date: 11/17/2009	28586	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$25,860.82	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$25,860.82	(Unsecured Claim)		
			\$25,860.82	(Total Claim)	\$25,860.82	(Total Claim)		
Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code								
SAUNDRA ROBERTS 15505 LINDSAY DETROIT, MI 48227 Official Claim Date: 7/22/2010	70352	Motors Liquidation Company	\$35,000.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$25,000.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$15,000.00	(Unsecured Claim)	\$75,000.00	(Unsecured Claim)		
			\$75,000.00	(Total Claim)	\$75,000.00	(Total Claim)		
Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.								

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
SERETTA HARRIS 4514 CARRIE AVE ST LOUIS, MO 63115 Official Claim Date: 11/30/2009	64236	Motors Liquidation Company	\$779.39 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$779.39 (Unsecured Claim)		
			\$779.39 (Total Claim)	\$779.39 (Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

SHAMIKA YOUNG 50 LEE RD 620 AUBURN, AL 36832 UNITED STATES OF AMERICA Official Claim Date: 8/24/2010	70389	Motors Liquidation Company	\$8,000.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$44,000.00 (Unsecured Claim)	\$52,000.00 (Unsecured Claim)		
			\$52,000.00 (Total Claim)	\$52,000.00 (Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not secured by property of the Debtors' estates.

SHARON YOUNGER 7305 WEST 33RD AVE WHEAT RIDGE, CO 80033 Official Claim Date: 10/29/2009	17478	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$1,760.76 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$1,760.76 (Unsecured Claim)		
			\$1,760.76 (Total Claim)	\$1,760.76 (Total Claim)		

Note: This claim relates to the claimant's personal GM credit card bill; therefore, It is not entitled to priority status

(1) 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.

Exhibit A***CLAIMS TO BE RECLASSIFIED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
SMITH, ASHLEY 645 NEBRASKA AVE KANSAS CITY, KS 66101	63172	Motors Liquidation Company	\$4,075.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$4,075.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$8,150.00	(Unsecured Claim)		
Official Claim Date: 11/28/2009			\$8,150.00	(Total Claim)	\$8,150.00	(Total Claim)		

Note: This claim arises from litigation against the Debtors. It is not secured by property of the Debtors' estates, and it is not entitled to an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

SMITH, FREDDIE 15027 ASHLAND AVE HARVEY, IL 60426	64505	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$5,540.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$5,540.00	(Unsecured Claim)		
Official Claim Date: 11/30/2009			\$5,540.00	(Total Claim)	\$5,540.00	(Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
STARWOOD HOTELS & RESORTS WORLDWIDE INC ATTN ROBIN ZEIDEL 1111 WESTCHESTER AVENUE WHITE PLAINS, NY 10604	65879	Motors Liquidation Company	\$9,850.58	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$87,972.16	(Unsecured Claim)	\$97,822.74	(Unsecured Claim)		
Official Claim Date: 11/20/2009			\$97,822.74	(Total Claim)	\$97,822.74	(Total Claim)		

Note: This claim relates to an executory contract and is not secured by property of the Debtors' estates nor is it entitled to priority status.

STEVEN MARTIAN 2126 COULEE DRIVE N Mandan, ND 58554 UNITED STATES OF AMERICA	62877	Motors Liquidation Company	\$2,500.00	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$2,500.00	(Unsecured Claim)		
Official Claim Date: 11/28/2009			\$2,500.00	(Total Claim)	\$2,500.00	(Total Claim)		

Note: This claim is for goods and/or services and is not secured by property of the Debtors' estates.

(1) 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 RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
TCF EQUIPMENT FINANCE INC F/K/A LEASING INC ATTN WORKOUT GROUP 11100 WAYZATA BLVD STE 801 MINNETONKA, MN 55305	1380	Motors Liquidation Company	\$113,876.45	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$10,122.16	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$123,998.61	(Unsecured Claim)		
Official Claim Date: 8/31/2009			\$123,998.61	(Total Claim)	\$123,998.61	(Total Claim)		

Note: This claim relates to an executory contract and is not secured by property of the Debtors' estates nor is it entitled to priority status.

THOMAS, DEMORRIS C/O WILEY DEMORRIS 2531 MORNING GLORY LN LAWRENCEVILLE, GA 30044	5579	Motors Liquidation Company	\$120,456.12	(Secured Claim)	\$0.00	(Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$19,600.00	(Unsecured Claim)	\$140,056.12	(Unsecured Claim)		
Official Claim Date: 10/7/2009			\$140,056.12	(Total Claim)	\$140,056.12	(Total Claim)		

Note: Claimant does not provide basis or other documentation for asserting secured claim. Accordingly, this claim should be reclassified as a general unsecured claim.

(1) 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.

Exhibit A

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WALDA DALE V DBA LOCKWORKS SUPPLY ATTN: CORPORATE OFFICER/AUTHORIZED AGENT 1522 WEST US 36 PENDLETON, IN 46064 Official Claim Date: 10/9/2009	7670	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	Incorrectly Classified Claim	Pgs. 1-5
			\$1,688.50 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$1,688.50 (Unsecured Claim)		
			\$1,688.50 (Total Claim)	\$1,688.50 (Total Claim)		

Note: This claim is for goods and/or services provided by an outside vendor and is not entitled to administrative expense treatment under the Bankruptcy Code

<i>CLAIMS TO BE RECLASSIFIED</i>	48	\$15,826,504.81 (Secured Claim)	\$0.00 (Secured Claim)
		\$92,815.66 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)
		\$2,133,738.92 (Priority Claim)	\$0.00 (Priority Claim)
		\$8,104,593.05 (Unsecured Claim)	\$25,995,084.94 (Unsecured Claim)
		\$26,157,652.44 (Total Claim)	\$25,995,084.94 (Total Claim)

(1) 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' 191st OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

Upon the 191st omnibus objection to reclassify certain claims, dated January 27, 2011 (the “**191st 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 reclassifying the Incorrectly Classified Claims on the grounds that each Incorrectly Classified Claim was incorrectly classified by the claimant, all as more fully described in the 191st Omnibus Objection to Claims; and due and proper notice of the 191st 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 191st Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 191st Omnibus Objection to Claims.

in interest and that the legal and factual bases set forth in the 191st 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 191st Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each “Claim Amount and Priority” listed on **Exhibit “A”** annexed hereto is hereby reclassified as indicated on Exhibit “A” under the column “Modified Priority Status/Reduced Amount;” and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit “A” annexed to the 191st Omnibus Objection to Claims under the heading “*Claims to be Reclassified*” that is not reclassified; 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