

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

**NOTICE OF DEBTORS' 205TH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors LLC)**

**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 205th omnibus objection to expunge certain tax claims (the "**205th Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 205th 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 205TH 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 205th 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](http://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 205th 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 205th 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' 205TH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors LLC)**

**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 205th omnibus objection to expunge certain tax claims (the “**205th Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.<sup>1</sup>

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto filed by certain taxing authorities (collectively, the “**Taxing Authorities**”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Tax Claims**”) are claims related to tax liabilities that have been assumed by General Motors LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master 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. As described further below, the Tax Claims have been assumed by New GM pursuant to the Master Purchase Agreement and are therefore not liabilities of MLC or the Debtors and should therefore be disallowed and expunged. Contact information for a New GM representative is set out in paragraph 14 below to further

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<sup>1</sup> 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](http://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.

assist the Taxing Authorities whose Tax Claims are the subject of this 205th Omnibus Objection to Claims.

### **The Master Purchase Agreement**

3. Article II (*Purchase and Sale*), Section 2.1 (*Purchase and Sale of Assets; Assumption of Liabilities*) of the Master Purchase Agreement provides:

On the terms and subject to the conditions set forth in this Agreement, other than as set forth in Section 6.30, Section 6.34 and Section 6.35, at the Closing, Purchaser shall (a) purchase, accept and acquire from Sellers, and Sellers shall sell, transfer, assign, convey and deliver to Purchaser, free and clear of all Encumbrances (other than Permitted Encumbrances), Claims and other interests, the Purchased Assets and (b) assume and thereafter pay or perform as and when due, or otherwise discharge, all of the Assumed Liabilities.

4. Section 2.3(a) of the Master Purchase Agreement (*Assumed and Retained Liabilities*) provides in pertinent part:

(a) The “Assumed Liabilities” shall consist only of the following Liabilities of Sellers:

(v) all Liabilities of Sellers (A) arising in the Ordinary Course of Business during the Bankruptcy Case through and including the Closing Date, to the extent such Liabilities are administrative expenses of Sellers’ estates pursuant to Section 503(b) of the Bankruptcy Code and (B) arising prior to the commencement of the Bankruptcy Cases to the extent approved by the Bankruptcy Court for payment by Sellers pursuant to a Final Order (and for the avoidance of doubt, Sellers’ Liabilities in clauses (A) and (B) above include Sellers’ Liabilities for personal property Taxes, real estate and/or other ad valorem Taxes, use Taxes, sales Taxes, franchise Taxes, income Taxes, gross receipt Taxes, excise Taxes, Michigan Business Taxes and Michigan Single Business Taxes), in each case, other than (1) Liabilities of the type described in Section 2.3(b)(iv), Section 2.3(b)(vi) and Section 2.3(b)(ix), (2) Liabilities arising under any dealer sales and service Contract and any Contract related thereto, to the extent such Contract has been designated as a Rejectable Executory Contract, and (3) Liabilities otherwise assumed in this Section 2.3(a);

5. The term “Liabilities” is defined in the recitals to the Master Purchase

Agreement as follows:

“Liabilities” means any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on or off-balance sheet or otherwise, or due or to become due, including Indebtedness and those arising under any Law, Claim, Order, Contract or otherwise.

6. Pursuant to the Master Purchase Agreement, New GM has assumed all taxes described above, which include the Tax Claims. The Debtors therefore seek entry of an order disallowing and expunging from the claims register the Tax Claims.

#### **Jurisdiction**

7. 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**

8. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)<sup>2</sup> 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**”)<sup>3</sup> 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,

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<sup>2</sup> 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.).

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

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.

9. 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).

10. 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 Relief Requested Should Be Approved by the Court**

11. 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).

12. 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 the Tax Claims are not the responsibility of MLC or the Debtors, having been assumed by New GM as described herein. Paragraph 26 of the Order approving the Master Purchase Agreement (ECF No. 2968) provides that:

Except as provided in the [Master Purchase Agreement] or this Order, after the Closing, the Debtors and their estates shall have no further liabilities or obligations with respect to any Assumed Liabilities other than certain Cure Amounts as provided in the [Master Purchase Agreement], and all holders of such claims are forever barred and estopped from asserting such claims against the Debtors, their successors or assigns, and their estates.

13. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Tax Claims.

**Contact Details for New GM Representative**

14. Taxing Authorities may contact the following New GM representative to discuss the Tax Claims and confirm their assumption by New GM:

Angela R. Winiarski (Senior Tax Counsel)

Telephone: 313-665-4025  
Fax: 313-665-4125  
Email: [angela.winiarski@gm.com](mailto:angela.winiarski@gm.com)

Address: General Motors Company  
300 GM Renaissance Center  
MC# 482-C16-B16  
Detroit, MI 48265

**Notice**

15. Notice of this 205th 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 27, 2011

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

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

Attorneys for Debtors  
and Debtors in Possession

## CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
A WILLIAM BOZSNYAK CGM IRA CUSTODIAN 8 NORTHRIDGE CIRCLE HUNTINGTON, NY 11743	22750	Motors Liquidation Company	\$82,255.50	Beneficial Bondholder Claim	Pgs. 1-5
ALAN T YOUNT & CYNTHIA S YOUNT JT/WROS PO BOX 1885 MATTHEWS, NC 28106	17927	Motors Liquidation Company	\$27,500.00	Beneficial Bondholder Claim	Pgs. 1-5
ALMA G HALLER TTEE U/A/D 10/18/85 ALMA G HALLER TR 8220 NATURES WAY APT# 119 LAKEWOOD RCH, FL 34202	19727	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
ALMA L WILKS & JODIE WILKS JT TEN 3643 N 250 W W LAFAYETTE, IN 47906	49656	Motors Liquidation Company	\$840.61	Beneficial Bondholder Claim	Pgs. 1-5
ALVA CARLSON EHLERS TTEE EWALT W CARLSON AND ALVA L CARLSON TRUST U/A DTD 9-19-90 PO BOX 1227 STORM LAKE, IA 50588	19079	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
ARTHUR BRANTL AND LUCILLE M BRANTL JT WROS 11 WILBUR RD YARDLEY, PA 19067	17593	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
BANCA ALBERTINI SYZ & C SPA VIA BORGONUOVO 14 20121 MILANO ITALY ITALY	67534	Motors Liquidation Company	\$45,364.50	Beneficial Bondholder Claim	Pgs. 1-5
BARBARA PAUL BARBARA PAUL ACCT: 6935-0712 5913 COLONY COURT BOCA RATON, FL 33433	19452	Motors Liquidation Company	\$10,750.00	Beneficial Bondholder Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

## CLAIMS TO BE DISALLOWED AND EXPUNGED

BARBRA WHETSTONE 11646 NEW HAVEN DR  SPRING HILL, FL 34609	20961	Motors Liquidation Company	\$22,876.00	Beneficial Bondholder Claim	Pgs. 1-5
BEATRICE DIAZ MORENO C/ JUAN DE LA CIERVA 58 28939 ARROYOMOLINOS SPAIN SPAIN	69440	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
BESS BORENSTEIN & MIRIAM ABELES TRUSTEES BARRY L GORDON TRUST DATED 12/4/1989 2818 N 46 AVENUE #685K HOLLYWOOD, FL 33021	67869	Motors Liquidation Company	\$2,500.00	Beneficial Bondholder Claim	Pgs. 1-5
BEVERLY SIEGEL 6579 MAGGIORE DR  BOYNTON BEACH, FL 33472	61775	Motors Liquidation Company	\$104,125.00	Beneficial Bondholder Claim	Pgs. 1-5
BOB G FARLEIGH AND CLARA I FARLEIGH JTWROS PO BOX 154 CISNE, IL 62823	17607	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
CHARLES G RECKARD AND MARY R RECKARD JTEN 801 SUNSHINE RUN ARNOLDS PARK, IA 51331	18990	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
CHARLES R SPANGLER TR CHARLES R SPANGLER TTEE UA DTD 11/01/93 FBO CHARLES R SPANGER 5967 106TH TERRACE N PINELLAS PARK, FL 33782	21647	Motors Liquidation Company	\$14,005.25	Beneficial Bondholder Claim	Pgs. 1-5
CITY MERCHANTS HIGH YIELD TRUST PLC FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2 A1AG ENGLAND GREAT BRITAIN	68625	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
CLETUS WILDASIN 549 MCALLISTER STREET  HANOVER, PA 17331	30212	Motors Liquidation Company	\$10,000.00	Beneficial Bondholder Claim	Pgs. 1-5

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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

DAVID HOLLEMAN TOD DTD 01/10/2008 17601 MAPLE LANSING, IL 60438	19255	Motors Liquidation Company	\$10,605.00	Beneficial Bondholder Claim	Pgs. 1-5
DENNIS J DESCHRYVER & DIANE M DESCHRYVER CO-TTEES OF THE DENNIS & DIANE DESCHRYVER TR UAD 8/24/2001 610 GRANT STREET BOYNE CITY, MI 49712	22096	Motors Liquidation Company	\$1,650.00	Beneficial Bondholder Claim	Pgs. 1-5
DENNIS WHETSTONE 11646 NEW HAVEN DR SPRING HILL, FL 34609	20962	Motors Liquidation Company	\$30,438.00	Beneficial Bondholder Claim	Pgs. 1-5
DIRK FISCHER HICKESWINKEL 52 52525 HEINSBERG -GERMANY GERMANY	22586	Motors Liquidation Company	\$17,808.60	Beneficial Bondholder Claim	Pgs. 1-5
DOMINIC HAAS KARL-BENNER STR. 7 GIESSEN 35396 GERMANY GERMANY	20062	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
DONALD MERRILL 5 ALTON COURT NEWARK, DE 19711	69824	Motors Liquidation Company	\$40,000.00	Beneficial Bondholder Claim	Pgs. 1-5
DONALD MERRILL 5 ALTON COURT NEWARK, DE 19711	69825	Motors Liquidation Company	\$50,000.00	Beneficial Bondholder Claim	Pgs. 1-5
DOUGLAS A HENNAGIR 307 W MARKET ST STEAMBOAT RK, IA 50672	22089	Motors Liquidation Company	\$20,414.85	Beneficial Bondholder Claim	Pgs. 1-5
EDWARD A GOLDMAN MURIEL GOLDMAN TTEE U/A/D 08/24/00 FBO GOLDMAN LIVING TRUST 77A WINTHROP ROAD MONROE TOWNSHIP, NJ 08831	22759	Motors Liquidation Company	\$35,291.65	Beneficial Bondholder Claim	Pgs. 1-5
ELEANOR NEMIROW 3096 VIVIAN ST WHEAT RIDGE, CO 80215	68754	Motors Liquidation Company	\$25,000.00	Beneficial Bondholder Claim	Pgs. 1-5

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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					
ELLSWORTH, MINNIE A 124 VICTORY DR PONTIAC, MI 48342	17181	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
FREDERECK BLAKELOCK 4 RED OAK VOORHEES, NJ 08043	69823	Motors Liquidation Company	\$30,000.00	Beneficial Bondholder Claim	Pgs. 1-5
GAIL ANNE COHEN IRA FCC AS CUSTODIAN 5292 WYCOMBE AVE BOYNTON BEACH, FL 33437	19140	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
GIA-TONG VUONG 5689 QUEEN MARY HAMPSTEAD QUEBEC H3X1X5 CANADA CANADA	68594	Motors Liquidation Company	\$125,000.00	Beneficial Bondholder Claim	Pgs. 1-5
GUGLIELMI OLIMPIA VIA SAVENA VECCHIA 415/1 40052 BARICELLA (BO) ITALY ITALY	65583	Motors Liquidation Company	\$3,227.51	Beneficial Bondholder Claim	Pgs. 1-5
HANS BENZ LUDWIGSTR 14 64331 WETERSTADT GERMANY GERMANY	22399	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
HORST K BLUME (SEP IRA) FCC AS CUSTODIAN RORITZERSTRASSE 12 NUREMBERG 90419 GERMANY GERMANY	25455	Motors Liquidation Company	\$10,000.00	Beneficial Bondholder Claim	Pgs. 1-5
INVESCO EURO CORPORATE BOND FUND FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG ENGLAND GREAT BRITAIN	68618	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
INVESCO LEVERAGED HIGH YIELD FUND LTD FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG UK GREAT BRITAIN	68624	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

## CLAIMS TO BE DISALLOWED AND EXPUNGED

INVESCO PERPETUAL DISTRIBUTION FUND FAO TOM DRIFE INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG UK GREAT BRITAIN	68623	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
INVESCO PERPETUAL EUROPEAN HIGH FIELD FUND FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE EC2A 1AG LONDON UNITED KINGDOM GREAT BRITAIN	68622	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
INVESCO PERPETUAL EUROPEAN HUGH INCOME FUND FAO TOM DRIFE INVESCO PERPETUAL 70 FINSBURY SQUARE LONDON EC2A 1AG ENGLAND GREAT BRITAIN	68621	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
INVESCO PERPETUAL MONTHLY INCOME PLUS FUND FAO TOM DRIFE INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG ENGLAND GREAT BRITAIN	68620	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
INVESCO PERPETUAL PAN EUROPEAN HIGH INCOME FUND FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG ENGLAND GREAT BRITAIN	68619	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
JACK COHEN IRA FCC AS CUSTODIAN 5292 WYCOMBE AVE BOYNTON BEACH, FL 33437	19141	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
JAMES DOUGLAS SCHNELL CHARLES SCHWAB & CO INC CUST IRA CONTRIBUTORY 5 LA PUNTA ORINDA, CA 94563	18211	Motors Liquidation Company	\$19,050.00	Beneficial Bondholder Claim	Pgs. 1-5
JAMES E MCCOBB & ROSEMARIE A MCCOBB AND SUCCESSORS, TTEES OF MCCOBB REV TRUST I UNDER DECLAR OF TRUST DATED 7/21/08 65 COFFIN STREET WEST NEWBURY, MA 01985	29535	Motors Liquidation Company	\$12,500.00	Beneficial Bondholder Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

CLAIMS TO BE DISALLOWED AND EXPUNGED					
JAMES M LAGROSA & WILDA D LAGROSA JT TEN 15 DEWOLF ROAD OLD TAPPAN, NJ 07675	50182	Motors Liquidation Company	\$25,000.00	Beneficial Bondholder Claim	Pgs. 1-5
JANE SIMKINS 3220 TWIN SILO DRIVE BLUE BELL, PA 19422	69830	Motors Liquidation Company	\$14,000.00	Beneficial Bondholder Claim	Pgs. 1-5
JANE SIMKINS 3220 TWIN SILO DRIVE BLUEBELL, PA 19422	69831	Motors Liquidation Company	\$14,000.00	Beneficial Bondholder Claim	Pgs. 1-5
JANET L WILSON 405 SE DELAWARE #105 ANKENY, IA 50021	62564	Motors Liquidation Company	\$546.00	Beneficial Bondholder Claim	Pgs. 1-5
JERRY D BENNETT IRA 181 SMOKE RISE LANE WARRIOR, AL 35180	20871	Motors Liquidation Company	\$11,250.00	Beneficial Bondholder Claim	Pgs. 1-5
JESSE DULANEY 4236 KELLAR AVE FLINT, MI 48504	69084	Motors Liquidation Company	\$5,333.00	Beneficial Bondholder Claim	Pgs. 1-5
JOAN GROLL 98 SIGNAL HILL CIR CALGARY - AB T3H 2H2 CANADA CANADA	69829	Motors Liquidation Company	\$100,000.00	Beneficial Bondholder Claim	Pgs. 1-5
JOE BLACK 6092 RUSSI DR CANAL WINCHESTER, OH 43110	69534	Motors Liquidation Company	\$226,000.00	Beneficial Bondholder Claim	Pgs. 1-5
JOHANNA E KOSTER TTEE JOHANNA E KOSTER TRUST UAD 10/30/98 2709 LOCHMOOR BLVD LAKE ORION, MI 48360	19704	Motors Liquidation Company	\$5,000.00	Beneficial Bondholder Claim	Pgs. 1-5
JOHN CLARK JR PO BOX 2173 MONROE, LA 71207	23883	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
JOHN RENKAS & ALICE RENKAS JT TEN 51 SCHLEMMER ROAD LANCASTER, NY 14086	17182	Motors Liquidation Company	\$10,000.00	Beneficial Bondholder Claim	Pgs. 1-5
KAREN SHARPLEY 521 JARVIS ROAD SICKLERVILLE, NJ 08081	69828	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
KAREN SHARPLEY 521 JARVIS RD SICKLERVILLE, NJ 08081	23619	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
KAY FELDER TOD LAURENCE FELDER, KENNETH FELDER, STEPHAN FELDER, ROBERT FELDER, SUBJ TO STA RULES 1041 YARMOUTH C BOCA RATON, FL 33434	69662	Motors Liquidation Company	\$3,750.00	Beneficial Bondholder Claim	Pgs. 1-5
KENNETH A SANTUCCI TRUSTEE KENNETH A SANTUCCI REV TR DTD 9/9/03 1010 SANDHURST DR CORAOPOLIS, PA 15108	19101	Motors Liquidation Company	\$3,363.71	Beneficial Bondholder Claim	Pgs. 1-5
LARRY L REYNOLDS ELIZABETH K REYNOLDS 200 S EAGLE GLEN TRL COLUMBIA CITY, IN 46725	38298	Motors Liquidation Company	\$5,000.00	Beneficial Bondholder Claim	Pgs. 1-5
LARRY LINVILLE 9081 PARLIAMENT CIR DAPHINE, AL 36526	69826	Motors Liquidation Company	\$45,000.00	Beneficial Bondholder Claim	Pgs. 1-5
LARRY LINVILLE 9081 PARLIAMENT CR DAPHINE, AL 36526	23622	Motors Liquidation Company	\$45,000.00	Beneficial Bondholder Claim	Pgs. 1-5
LAWRENCE & DONNA RAMSEY TRUST U/A DTD 7/2/02 C/O LAWRENCE F RAMSEY PO BOX 2495 AVILA BEACH, CA 93424	44589	Motors Liquidation Company	\$6,250.00	Beneficial Bondholder Claim	Pgs. 1-5
LOWER BRUNO BERGESSE A7 A-7557 STEGENBACH AUSTRIA AUSTRIA	60918	Motors Liquidation Company	\$5,672.00	Beneficial Bondholder Claim	Pgs. 1-5

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## CLAIMS TO BE DISALLOWED AND EXPUNGED

LOWER ELEONORE BERGGASSE 17 A 7551 STEGERSBACH AUSTRIA AUSTRIA	60917	Motors Liquidation Company	\$5,672.00	Beneficial Bondholder Claim	Pgs. 1-5
LUCILLE BRANTL WBNA CUSTODIAN TRAD IRA 11 WILBUR ROAD YARDLEY, PA 19067	17594	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
MARY S HEMME KASSEL TTEE FBO THE MARY S HEMME KETTLER TRUST DTD 3/4/94 520 PENN ST BELLEVILLE, IL 62223	17263	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
MMIP EUROPEAN HIGH YIELD BOND FUND FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG ENGLAND GREAT BRITAIN	68616	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
MR JOHN T SMITH U/A/D 01/26/96 FBO SMITH FAMILY TRUST 11467 SW 78TH CIR OCALA, FL 34476	18374	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
MS & CO C/F WILFRED SCHWANDT IRA ROLLOVER DATED 01/24/03 12635 N PIOMEER WAY TUCSON, AZ 85755	69832	Motors Liquidation Company	\$20,000.00	Beneficial Bondholder Claim	Pgs. 1-5
NATIXIS LIFE 51 AVENUE JF KENNEDY L 1855 LUXEMBURG LUXEMBOURG	65545	Motors Liquidation Company	\$26,881.20	Beneficial Bondholder Claim	Pgs. 1-5
NORMAN B SCHEFFEL CGM IRA ROLLOVER CUSTODIAN 12372 N. FOREST CANYON DRIVE PARKER, CO 80138	21388	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
NORMAN BERG REV TRUST UAD 11/11/88 NORMAN BERG & DAVID C SPRAFKIN CO-TTEES 3610 GARDENS PARKWAY APT 501A PALM BCH GDNS, FL 33410	21478	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5

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## CLAIMS TO BE DISALLOWED AND EXPUNGED

NORMAN C POLES CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 7770 TAHITI LN APT 308 LAKE WORTH, FL 33467	29540	Moters Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
OHI CO PSP & TRUST DTD 7-1-80 ATTN: TOM HUBBARD PO BOX 622 STOCKTON, CA 95201	18499	Moters Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
OLGA D STRID & LADONNA GAIL TTEES F/T JOHN C & OLGA D STRID LIVING TRUST DTD 5/12/98 677 E ALLUVIAL FRESNO, CA 93720	28958	Moters Liquidation Company	\$5,000.00	Beneficial Bondholder Claim	Pgs. 1-5
PATRICIA B BURKHART 5 OLD WINDMILL XING ROCKY HILL, CT 06067	68673	Moters Liquidation Company	\$5,257.00	Beneficial Bondholder Claim	Pgs. 1-5
PATRICIA BEALL AND ADRIENNE BEALL JTWROS 221 SW 43RD STREET CAPE CORAL, FL 33914	17575	Moters Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
PATSY J PEACE PO BOX 2858 SHOW LOW, AZ 85902	22163	Moters Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
PAUL J AND ALMA G HALLER TTEE U/A/D 10/18/85 PAUL J HALLER REVOCABLE TR 8220 NATURES WAY APT# 119 LAKEWOOD RCH, FL 34202	19729	Moters Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
PHYLLIS C HERLIHY & LORRAINE GABLER & GEORGE B HERLIHY & MICHAEL C HERLIHY JT TEN 514 50TH STREET W BRADENTON, FL 34209	19728	Moters Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
RALPH KAPLAN CGM IRA ROLLOVER CUSTODIAN SPECIAL ACCOUNT Y 3903 NOSTRAND AVE APT 1P BROOKLYN, NY 11235	28160	Moters Liquidation Company	\$25.00	Beneficial Bondholder Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
ROBERT ALLIE 29 MILFORD CIR  VOORHEES, NJ 08043	69827	Motors Liquidation Company	\$25,000.00	Beneficial Bondholder Claim	Pgs. 1-5
ROBERT ALLIE 29 MILFORD CIR  VOORHEES, NJ 08043	23621	Motors Liquidation Company	\$25,000.00	Beneficial Bondholder Claim	Pgs. 1-5
ROGER AND SARA PECKENPAYH 1023 S IDLEWILD DR  SHERMAN, TX 75090	19116	Motors Liquidation Company	\$20,000.00	Beneficial Bondholder Claim	Pgs. 1-5
SALVATORE FRIERI EDIFICIO SEGUROS BOLIVAR APTO 505 BOCAGRANDE CARTAGENA COLOMBIA COLOMBIA	69056	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
SERGIO VILLAFANA NUCLEO 9 DPTO 215 COMPLEJO PRAIA B PORTEZUELO B NORDELTA TIGRE BUENOS AIRES 1672 ARGENTINA ARGENTINA	46214	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
ST JAMES' PLACE CORPORATE BOND FUND FAO TOM DRIFE, INVESCO PERPETUAL 30 FINSBURY SQUARE LONDON EC2A 1AG ENGLAND GREAT BRITAIN	68617	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
STEFANO BERNARDO VICO GIUNONE 6 CERVINO CE ITALY 81023 ITALY	28092	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
THADDEUS SLUGOCKI AND HOWARD SLUGOCKI JTWROS 8319 AGATE STREET TAMPA, FL 33615	23460	Motors Liquidation Company	\$15,241.50	Beneficial Bondholder Claim	Pgs. 1-5
THOMAS YOUNG 9 WEXFORD DRIVE  MONMOUTH JCT., NJ 08852	69822	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5
THOMAS YOUNG 9 WEXFORD DR  MONMOUTH JCT, NJ 08852	23625	Motors Liquidation Company	\$0.00 Unliquidated	Beneficial Bondholder Claim	Pgs. 1-5

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## CLAIMS TO BE DISALLOWED AND EXPUNGED

TRUSTB FBO MILDRED U CONKEY EMELIA SANTUCCI TRUSTEE 800 PENN AVE PITTSBURGH, PA 15222	19100	Motors Liquidation Company	\$45,473.00	Beneficial Bondholder Claim	Pgs. 1-5
VOLKER EHRHARDT DOSSENHEIMER LANDSTR. 89 HEIDELBERG 69121 GERMANY GERMANY	17920	Motors Liquidation Company	Unliquidated  Foreign Currency	Beneficial Bondholder Claim	Pgs. 1-5
WASNEY, MARY 1920 CALDWELL ST SAGINAW, MI 48601	19853	Motors Liquidation Company	\$12,431.25	Beneficial Bondholder Claim	Pgs. 1-5
WILLARD VANDERMALLIE & LOIS VANDERMALLIE JTWRs 2070 BAIRD ROAD PENFIELD, NY 14526	16861	Motors Liquidation Company	\$5,000.00	Beneficial Bondholder Claim	Pgs. 1-5
WILLIAM R SHOULBERG 4723 LEGACY COVE LN MABLETON, GA 30126	32981	Motors Liquidation Company	\$16,538.00	Beneficial Bondholder Claim	Pgs. 1-5
WILLIBALD POCK PFLEGERSIEDLUNG AUSTRIA 7551 STEGERSBACH AUSTRIA	60919	Motors Liquidation Company	\$5,672.00	Beneficial Bondholder Claim	Pgs. 1-5
WILSON F HUTCHINS 300 LITTLE ST RIDGWAY, PA 15853	20520	Motors Liquidation Company	\$61,626.00	Beneficial Bondholder Claim	Pgs. 1-5
WINTERS, ELLE R 13940 PARAMOUNT BLVD APT 301 PARAMOUNT, CA 90723	61694	Motors Liquidation Company	\$34,850.00	Beneficial Bondholder Claim	Pgs. 1-5

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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**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' 205TH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors LLC)**

Upon the 205th omnibus objection to expunge certain tax claims, dated January 27, 2011 (the “**205th Omnibus Objection to Claims**”),<sup>1</sup> 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 Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the 205th Omnibus Objection to Claims; and due and proper notice of the 205th 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 205th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 205th Omnibus Objection to Claims.

in interest and that the legal and factual bases set forth in the 205th 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 205th 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, any claim listed on Exhibit “A” annexed to the 205th Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*”; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
\_\_\_\_\_, 2011

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United States Bankruptcy Judge