

**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  
In re : Chapter 11 Case No.  
: :  
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)  
f/k/a General Motors Corp., *et al.* :  
: :  
Debtors. : (Jointly Administered)  
: :  
-----X

**NOTICE OF DEBTORS' 208TH OMNIBUS OBJECTION TO CLAIMS**  
**(Contingent Co-Liability Claims)**

PLEASE TAKE NOTICE that on January 28, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 208th omnibus objection to expunge certain claims (the "**208th Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 208th 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 208TH 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 208th 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 208th 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 208th 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 28, 2011

/s/ Joseph H. Smolinsky  
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In re : Chapter 11 Case No.  
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MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)  
f/k/a General Motors Corp., *et al.* :  
: :  
Debtors. : (Jointly Administered)  
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**DEBTORS' 208TH OMNIBUS OBJECTION TO CLAIMS**  
(Contingent Co-Liability Claims)

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

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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:

### **INTRODUCTION**

1. Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), file this Omnibus Objection to Claims filed by numerous private parties asserting contingent unsecured claims for contribution or reimbursement for future environmental remediation costs and expenses listed on **Exhibit “A”** annexed hereto (collectively, the “**Contribution Claims**”), which costs and expenses are also asserted in the proofs of claim filed by the United States of America at the request of the Environmental Protection Agency (the “**EPA**”), the United States Department of the Interior, the United States Department of Commerce, and/or state or local environmental regulatory governmental entities (the “**Environmental Agencies**”) in these chapter 11 cases. The Contribution Claims were filed by private parties who are co-liable with the Debtors for environmental liabilities at properties that are not owned or managed by the Debtors, where an Environmental Agency has also filed a claim for environmental liabilities. Moreover, the Contribution Claims seek reimbursement, contribution, or contractual indemnification for costs that were contingent or unliquidated at the time of the claim and should be disallowed pursuant to section 502(e)(1)(B) of chapter 11 of title 11 of the United States Code (the “**Bankruptcy**”

**Code**”). Certain of these claims may also be duplicative or otherwise may be disallowed on grounds not stated in this Omnibus Objection to Claims.<sup>1</sup>

This Court recently issued a pair of bench decisions in the Lyondell Chemical and Chemtura Corporation chapter 11 cases applying section 502(e)(1)(B) of the Bankruptcy Code to disallow environmental contribution claims asserted against Lyondell and Chemtura by co-liable parties. *In re Chemtura Corp.*, No. 09-11233, 2011 WL 109081 (Bankr. S.D.N.Y. Jan. 13, 2011); *In re Lyondell Chem. Co.*, 09-10023, 2011 WL 11412 (Bankr. S.D.N.Y. Jan. 4, 2011) (together, referred to as the “**Bench Decisions**”). After analyzing the Contribution Claims that are detailed on Exhibit A, the Debtors assert that the Bench Decisions are directly on point and controlling in most respects because the Contribution Claims at issue in this Objection generally are the same type of private party claims disallowed by this Court in the Bench Decisions. Accordingly, a similar conclusion with respect to disallowing the Contribution Claims that are the subject of this Omnibus objection is mandated here. In support of this Omnibus Objection to Claims, the Debtors state as follows:

### **JURISDICTION**

2. 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). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

3. For more than 100 years, the Debtors engaged in the design, manufacturing, sale, and distribution of automobiles. Waste generated from these activities

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<sup>1</sup> By filing this Omnibus Objections to the Contingent Claims, the Debtors do not waive, and hereby expressly preserve, their rights to supplement or amend the objections set forth herein, or to file further objections, to assert other grounds for objecting to the Contingent Claims that are the subject of the objections set forth herein, including but not limited to the ground that the Contingent Claim was filed against a Debtor entity that is not liable to the claimant. Further, the Debtors do not waive the right to file objections to other claims on any grounds.

frequently were sent to third-party owned and operated disposal facilities, which disposed of wastes not only from the Debtors, but often also from hundreds of other waste generators, transporters, and arrangers. Numerous claims have been filed against the Debtors by governmental and private creditors alleging that the Debtors are liable for costs associated with the investigation and/or remediation of contamination at certain of third-party disposal facilities pursuant to the federal Comprehensive Environmental Response, Compensation, and Liability Act (“**CERCLA**”), codified at 42 U.S.C. §§ 9601 *et seq.*, or similar state laws.

4. CERCLA imposes liability for environmental cleanup costs, natural resource damages, and certain other recoveries on four types of potentially responsible parties (“**PRPs**”): (a) the current “owner or operator” of a property contaminated with hazardous substances; (b) any person who previously owned or operated a property contaminated with hazardous substances; (c) any person who arranged for disposal of any hazardous substances at a contaminated site; and (d) any person who transported any hazardous substances to a contaminated site. *See* CERCLA § 107(a); 42 U.S.C. § 9607(a). PRPs can be liable to federal or state governmental entities, as well as to private parties for cost recovery and contribution. 42 U.S.C. §§ 9607(a), 9613(f).

5. Under CERCLA, the federal government is granted authority to seek both monetary remedies (e.g., cleanup cost reimbursement and natural resource damages) under CERCLA section 107, and injunctive relief remedies under CERCLA section 106. CERCLA §§ 106, 107; 42 U.S.C. §§ 9606, 9607. To exercise its authority, CERCLA provides the EPA with three options: (a) the EPA can issue an administrative order directing a PRP or group of PRPs to take appropriate actions; (b) the EPA can request that the Department of Justice institute a civil action against PRPs; and (c) the EPA can undertake cleanup actions itself and sue PRPs for

reimbursement of the cleanup costs. CERCLA §§ 104, 106, 107; 42 U.S.C. §§ 9604, 9606, 9607.

6. CERCLA and its implementing regulations provide PRPs with means to settle their liabilities through judicial consent decrees, administrative settlements, and similar mechanisms. For example, CERCLA section 113(f) provides that PRPs that have settled their liability to the government may sue other PRPs for contribution and that the settling parties are protected from contribution suits filed by other PRPs. CERCLA § 113(f), 42 U.S.C. 9613(f). PRPs that fund response actions can seek CERCLA section 113(f) contribution from other PRPs “during or following any civil action” that had been filed under CERCLA Sections 106 or 107, as well as PRPs that settle their liability to the EPA or a state in an administrative or judicially approved settlement. 42 U.S.C. §§ 9613(f)(1), 9613(f)(3)(B).

7. When the EPA identifies multiple PRPs, the practical effect is often that most, but not necessarily all, of the PRPs form “PRP Groups” to negotiate with the EPA for the form and cost of a remedial action and to enter an administrative settlement. PRP Groups may assess their members over time for costs incurred and paid out either to private contractors that are performing the remediation or to the EPA. The Debtors are members of a number of PRP Groups; however, as a result of these chapter 11 cases, the Debtors have ceased paying into and otherwise participating in PRP Groups for sites that they do not own. As a consequence, PRPs and PRP Groups have filed CERCLA cost reimbursement and contribution claims against the Debtors for the same cleanup liability for which Environmental Agencies have filed claims.

## ARGUMENT

8. The Contribution Claims should be disallowed under section 502(e)(1)(B) of the Bankruptcy Code, which provides, in relevant part:

[T]he court shall disallow any claim for reimbursement or contribution of an entity that is liable with the debtor on or has secured the claim of a creditor to the extent that...such claim for reimbursement or contribution is contingent as of the time of allowance or disallowance of such claim for reimbursement or contribution . . . .

11 U.S.C. § 502(e)(1)(B). Congress enacted this provision for two principal reasons. First, Congress sought to prevent competition between a primary and a secondary creditor for the “limited proceeds in the estate.” *In re Wedtech Corp.*, 85 B.R. 285, 289 n.4 (Bankr. S.D.N.Y. 1988) (quoting H.R. Rep. No. 95-595, 95th Cong., 1st Sess. 354 (1977)). Second, Congress sought to “prevent contingent, unresolved indemnification or contribution claims from delaying the consummation of a plan of reorganization or a final distribution in a liquidating case.” *In re GCO Servs., LLC*, 324 B.R. 459, 466-67 (Bankr. S.D.N.Y. 2005); accord *In re Drexel Burnham Lambert Group Inc.*, 148 B.R. 982, 987 (Bankr. S.D.N.Y. 1992) (quoting *Syntex Corp. v. Charter Co. et al. (In re Charter Co.)*, 862 F.2d 1500, 1502 (11th Cir. 1989)) (“An important consideration is the need for finality in a bankruptcy proceeding. The bankruptcy estate must not be burdened ‘by estimated claims contingent in nature.’”). In short, section 502(e)(1)(B) was enacted to protect debtors from having to make duplicative distributions of estate assets on the basis of contingent claims. See *In re WorldCom Inc. Sec. Litig.*, 293 B.R. 308, 323 (S.D.N.Y. 2003) (citing *Aetna Cas. & Sur. Co. v. Ga. Tubing Corp.*, 93 F.3d 56, 57 (2d Cir. 1996)); see also *Drexel*, 148 B.R. at 987 (“The equities inherent in § 502(e)(1)(B) . . . are meant to benefit the debtor’s direct creditors, not secondarily liable creditors with contingent claims.”).

9. Moreover, this Court has held in its Bench Decisions in the Chemtura and Lyondell matters that disallowing contingent private party claims that overlap with Governmental Agency claims under section 502(e)(1)(B) of the Bankruptcy Code furthers the objectives of CERCLA – namely, environmental protection – by encouraging private parties first to perform prompt remedial activities at contaminated sites and then seek reimbursement for their expenses. By doing so, private parties fix their claims and avoid disallowance under section 502 of the Bankruptcy Code for future response costs in bankruptcy proceedings. *See, e.g., In re Hemingway Transp., Inc.*, 993 F.2d 915, 924-25 (1st Cir. 1993). Thus, section 502(e)(1)(B) of the Bankruptcy Code benefits both the general public by encouraging prompt cleanups and creditors by allowing debtors to expeditiously reorganize or liquidate.

10. Section 502(e)(1)(B) of the Bankruptcy Code requires a debtor to establish three elements before a court must disallow a claim. The debtor must show that: (i) the claim is for reimbursement or contribution; (ii) the claimant shares liability with the debtor on the claim; and (iii) the claim is contingent. *In re Provincetown-Boston Airlines, Inc.*, 72 B.R. 307, 309 (Bankr. M.D. Fla. 1987); *accord In re Eagle Picher Indus.*, 164 B.R. 265, 268 (S.D. Ohio 1994); *In re GCO Servs., LLC*, 324 B.R. at 465; *In re Drexel Burnham Lambert Group*, 148 B.R. at 985. A claim that satisfies all three of these elements must be disallowed.

11. Like the claims disallowed by the Bench Decisions, the Contribution Claims seek payment for future cleanup costs and generally fall into the following categories:

- (1) PRP Claims related to environmental liabilities under CERCLA orders;
- (2) claims from PRP groups that are co-liable to Environmental Agencies;
- (3) claims from individual PRP claimants co-liable to PRP groups; and

(4) claims based on contractual indemnification rights against the Debtors for environmental liabilities.

Each of the Contribution Claims must be disallowed because each meets the three criteria for disallowance set forth under section 502(e)(1)(B) of the Bankruptcy Code.

**A. The Contribution Claims Are Claims for Reimbursement or Contribution**

12. The concepts of reimbursement and contribution embodied in section 502(e)(1)(B) of the Bankruptcy Code have been interpreted by courts to encompass nearly any contingent and duplicative claim against a debtor for money. *See, e.g., In re Wedtech Corp.*, 87 B.R. 279, 287 (S.D.N.Y. 1988) (Reimbursement “encompasses whatever claims a co-debtor has which entitle him to be made whole for monies he has expended on account of a debt for which he and the debtor are both liable.”); *In re Wedtech Corp.*, 85 B.R. at 289 (“Assuredly, contribution refers to the ability of one joint tortfeasor against whom a judgment is rendered to recover a proportional share of the judgment from another tortfeasor also liable to the plaintiff . . .”). There can be little doubt, then, that CERCLA’s reimbursement and contribution provisions meet this standard.

**(1) Claims Under Sections 107 or 113 of CERCLA Are for Reimbursement or Contribution**

13. CERCLA claims for statutory cost reimbursement or contribution brought by other PRPs that are or were themselves subject to CERCLA civil actions for remediation cost recovery, or that have entered into judicial or administrative settlements that provide either for cost recovery or the performance of response actions, satisfy the reimbursement and contribution prong of section 502(e)(1)(B) of the Bankruptcy Code. This is true irrespective of whether those claims are brought as “cost recovery” claims under CERCLA section 107(a) or “contribution” claims under CERCLA section 113(f). 42 U.S.C. §§ 9607(a), 9613(f). *In re Chemtura Corp.*,

2011 WL 109081, at \*19; *In re Lyondell Chem. Co.*, 2011 WL 11412, at \*15; *In re Eagle-Picher Indus., Inc.*, 164 B.R. 265 (S.D. Ohio 1994) (holding that CERCLA section 113 contribution claims satisfied the reimbursement or contribution element of section 502(e)(1)(B)); *In re Eagle-Picher Indus., Inc.*, 197 B.R. 260, 274-75 (Bankr. S.D. Ohio 1996) (holding that contingent private party claims under section 107 of CERCLA are in essence contribution claims and disallowed).

14. Section 113(f)(1) of CERCLA could not be more clear, as it provides that a potentially responsible party may seek “contribution” from any other potentially responsible party during or following a civil action pursuant to section 106 or 107 of CERCLA. 42 U.S.C. § 9613(f)(1). *See In re APCO Liquidating Trust*, 370 B.R. 625, 632 (Bankr. D. Del. 2007) (contribution claims pursuant to section 113(f)(1) of CERCLA are for reimbursement or contribution because “as a matter of law, section 113(f)(1) provides only for an express right of contribution.”).

15. Cost recovery claims under section 107 of CERCLA also clearly meet the reimbursement or contribution standard set forth in section 502(e)(1)(B) of the Bankruptcy Code. Pursuant to section 107(a)(4) of CERCLA, a PRP may clean up a site and seek to recover the costs it expended from another PRP, regardless of whether such PRP cleaned up the site voluntarily or pursuant to a cleanup order. *See* 42 U.S.C. § 9607(a); *see also W.R. Grace & Co.-Conn. v. Zotos Int’l, Inc.*, 559 F.3d 85, 91 (2d Cir. 2009) (holding that, pursuant to section 107(a) of CERCLA, W.R. Grace could seek to recover response costs it expended, even though its expenditures were made in compliance with a consent order). In *In re Cottonwood Canyon Land Co.*, 146 B.R. 992, 996 (Bankr. D. Colo. 1992), the court held that a claim brought under CERCLA section 107(a) satisfied the section 502(e)(1)(B) “reimbursement or contribution”



prong because the claim was, “by definition, a claim to recover costs incurred by reason of [the claimant’s] liability for cleanup as the ‘owner’ of the site, which is the same liability [the debtor] has for cleanup as the party which deposited the hazardous substances . . . .”

16. Although not directly implicated in this Omnibus Objection to Claims the Debtors note that there have been developments at the Supreme Court level concerning differences between CERCLA section 107 actions for cost recovery and CERCLA section 113(f)(1) contribution actions for cost recovery. *See United States v. Atlantic Research*, 551 U.S. at 132; *Cooper Indus., Inc. v. Avial Servs. Inc.*, 543 U.S. 157, 161 (2004). Combined, these rulings provide that a PRP that has remediated a site and has not itself been subject to a civil action for CERCLA cost recovery (i.e., a “voluntary” cleanup by a PRP to avoid anticipated government or private civil action) cannot bring a CERCLA section 113(f)(1) contribution action against another PRP, but can bring a CERCLA section 107 action against another PRP for cost recovery. This distinction is important outside of the context of section 502(e)(1)(B) of the Bankruptcy Code because, *inter alia*, different statutes of limitations apply to actions under the two different sections; however, the distinctions between section 107 and section 113 CERCLA claims should be meaningless in the context of section 502(e)(1)(B) of the Bankruptcy Code, where duplicate claims by the EPA or state agencies and a PRP exist for remediating the same site. *See In re Cottonwood Canyon Land Co.*, 146 B.R. at 996. The claim at issue for section 502(e)(1)(B) of the Bankruptcy Code in *Cottonwood* was asserted as a CERCLA section 107 direct claim, and the claimant argued that it was not a claim for contribution. Nevertheless, the court ruled that the claim met the “reimbursement or contribution” element because the claim essentially was “to recover costs incurred by reason of [the claimant’s] liability for cleanup as the ‘owner’ of the site, which is the same liability [the debtor] has for cleanup as the party which

deposited the hazardous substances . . . .” *Id.* The reasoning in *Cottonwood* comports with the purposes of section 502(e)(1)(B) of the Bankruptcy Code since, regardless of whether contribution is involved, even a voluntary cleanup is performed only because the PRP believes it is liable and seeks reimbursement from the debtor. And, this Court has recently clarified in its Bench Decisions that claims such as the Contribution Claims in this matter, “even if premised in section 107(a), are in substance still claims for ‘reimbursement’ for the purposes of 502(e)(1)(B). *In re Chemtura Corp.*, 2011 WL 109081, at \*19, *In re Lyondell Chem. Co.*, 2011 WL 11412, at \*15.

**(2) Section 502(e)(1)(B) Applies to Claims Seeking Reimbursement or Contribution Pursuant to State Environmental Laws**

17. The first element required to satisfy section 502(e)(1)(B) of the Bankruptcy Code is met not just in the CERCLA context as discussed above, but also in any situation in which contingent liabilities under any federal or state environmental laws expose a debtor’s estate to duplicative claims. *See Fine Organics Corp. v. Hexcel Corp. (In re Hexcel Corp.)*, 174 B.R. 807 (Bankr. N.D. Cal. 1994) (applying section 502(e)(1)(B) to environmental claims arising under New Jersey law); *see also Norpak v. Eagle-Picher Indus., Inc. (In re Eagle-Picher Indus., Inc.)*, 131 F.3d 1185, 1190 (6th Cir. 1997) (holding that claimant’s environmental claims under CERCLA and New Jersey law satisfied the reimbursement or contribution prong of 502(e)(1)(B)). In *Hexcel*, the claimant purchased contaminated property in New Jersey from the future debtor, Hexcel. New Jersey law requires that before contaminated property is transferred, the seller must either remediate it or enter into a binding agreement with the state to ensure that it will be remediated. Hexcel, therefore, entered into an Administrative Consent Order (“**ACO**”) with the State of New Jersey acknowledging its obligation to fund remediation of the property. During Hexcel’s bankruptcy proceedings, claimant filed a proof of claim alleging that Hexcel

had failed to perform its remediation obligations and sought damages. Hexcel objected under section 502(e)(1)(B) of the Bankruptcy Code, and the court held that the claimant's claim was for reimbursement because the claimant might, at some future time, be required to fund the remediation under New Jersey law as the current property owner re-selling to yet another buyer, and disallowed the contingent part of the claim pursuant to section 502(e)(1)(B) of the Bankruptcy Code.

**(3) Actions for Contractual Indemnification of Contingent Liabilities Are Claims Seeking Reimbursement or Contribution**

18. A number of the private Contribution Claims assert that they are based on contractual indemnification rights against the Debtors for environmental liabilities such as CERCLA response costs. Indemnification claims arising from agreements in contracts constitute claims for reimbursement or contribution within the meaning of section 502(e)(1)(B). *See In re Alper Holdings*, 2008 WL 4186333, at \*5 (Bankr. S.D.N.Y. Sept. 10, 2008) (disallowing contractual indemnification claims pursuant to 502(e)(1)(B)); *see also In re GCO Servs., LLC*, 324 B.R. at 465 (“Because ‘the concept of reimbursement includes indemnity,’ any claims for indemnification also fall within the scope of the first prong of 502(e)(1)(B)”; *Drexel*, 148 B.R. at 985 (section 502(e)(1)(B) “clearly applies to contractual claims for indemnification”).

**B. Claimants That Filed the Contribution Claims Share Liability with the Debtor**

19. The concept of shared liability or “co-liability” in section 502(e)(1)(B) of the Bankruptcy Code encompasses “any type of liability shared with the debtor, whatever its basis.” *Drexel*, 148 B.R. at 987. Thus, for purposes of section 502(e)(1)(B) of the Bankruptcy Code, co-liability exists between a debtor and a claimant when a claimant has a claim against the debtor for payment of a contingent liability that is jointly owed by the parties to a primary creditor. The Contribution Claims are expressly or impliedly premised on this theory that if any

of the Debtors pay less than their share of the alleged environmental liability, the claimant will have to pay more. As explained by this Court, that “is the essence of co-liability.” *In re Chemtura Corp.*, 2011 WL 109081, at \*16.

20. The co-liability requirement does not require that the debtor and claimant be subject to a common civil proceeding or agency action. In fact, co-liability can be based on two entirely different grounds for liability, so long as the underlying liability is the same. *See, e.g., In re Eagle-Picher Indus., Inc.*, 131 F.3d at 1190 (“Whether under CERCLA or the [New Jersey] Spill [Compensation Control] Act or some other law, [the claimant’s] claims are for environmental cleanup costs associated with [a single] property, the very same costs for which [the debtor] may turn out to be co-liable,” which is “precisely the kind of contingent co-liability envisioned by section 502(e)(1)(B).”). Nor is co-liability premised on the actual filing of multiple proofs of claim. In *In re Hemingway Transport, Inc.*, the claimant had been issued an EPA administrative order to perform a CERCLA removal action, while the debtor had only received a prepetition PRP notice letter notifying it of its potential liability. The EPA did not file a claim for CERCLA liability in the bankruptcy proceedings, opting to first proceed against the claimant. Nevertheless, the Court of Appeals ruled that the debtor and claimant would be co-liable on a debt to the EPA if a surrogate claim were to be filed on behalf of the EPA in order to ensure a single — but not double — payment from the debtor’s estate. *See* 993 F.2d at 925-28.

21. In the 1997 *Eagle-Picher* case, the court succinctly summarized co-liability in an environmental context:

Whether under CERCLA or the Spill Act or some other law, Norpak’s claims are for environmental cleanup costs associated with the Blanchard Street property, the very same costs for which Eagle-Picher may turn out to be co-liable. This is precisely the kind of contingent co-liability envisioned by § 502(e)(1)(B). If Norpak and Eagle-Picher are co-liable, then it is irrelevant that

Norpak can also concoct an alternative theory on which to premise its claim against Eagle-Picher such as diminution of value of the property due to Eagle-Picher's contamination of that property.

Even assuming, for the sake of argument, that Eagle-Picher and Norpak will not be co-labile under CERCLA or the Spill Act, Norpak's ECRA [New Jersey's Environmental Cleanup Responsibility Act] claim amounts to nothing more than a thinly disguised claim for reimbursement and contribution. Section 502(e)(1)(B) applies only to an entity that is liable with the debtor on . . . the claim of a creditor. Courts have held that the phrase "an entity that is liable with the debtor" is broad enough to encompass any type of liability shared with the debtor, whatever its basis. Thus, so long as Norpak and Eagle-Picher are both potentially responsible for environmental cleanup costs of the Blanchard Street property, the legal theory underpinning that shared responsibility is irrelevant.

131 F.3d at 1190. In most, if not every instance, the Contribution Claims that are the subject of this Omnibus Objection to Claims have been filed by another potentially responsible party for cleanup costs at a site where the claimant and the Debtors are alleged to have caused the contamination. In fact, many of the Contribution Claims clearly state the obvious: that the claimant and the Debtors share liability for cleanup costs under law.

22. Co-liability is not just a product of statutory law. Contractual indemnification or reimbursement claims under purchase agreements for environmental response costs from the owner of a contaminated site to a buyer also meet the co-liability element of section 502(e)(1)(B) of the Bankruptcy Code because indemnification, by its very nature, "presupposes co-liability." *In re GCO Servs., LLC*, 324 B.R. at 466 (disallowing contingent claims by ERISA trustees). "Analytically, indemnity is the same as reimbursement. One contractually provides for the reimbursement of loss incurred by another by indemnifying [the claimant]." *In re Pacor, Inc.*, 110 B.R. 686, 690 (E.D. Pa. 1990) (disallowing contingent asbestos tort claims where Debtor might be jointly and severally liable with claimants); *see also In re Pettibone Corp.*, 162 B.R. 791, 809 (Bankr. N.D. Ill. 1994) ("A claim for indemnification,

as well as contribution, has been considered to be for ‘reimbursement’ within the meaning of § 502(e)(1)(B).”).

### **C. The Contribution Claims Are Contingent**

23. “The contingency contemplated by § 502(e)(1)(B) relates to both payment and liability.” *Drexel*, 148 B.R. at 986 (citing *In re Pacor, Inc.*, 110 B.R. 686, 689 (E.D. Pa. 1990)); accord *In re APCO Liquidating Trust*, 370 B.R. at 636. Accordingly, a claim is contingent until the claimant’s liability has been established and the claimant has paid the principal creditor. See *Drexel*, 148 B.R. at 987; see also *Pearl-Phil GMT (Far East) Ltd. v. Caldor Corp.*, 266 B.R. 575, 580 (S.D.N.Y. 2001) (a claim is contingent “if the debtor’s legal duty to pay does not come into existence until triggered by the occurrence of a future event”) (citing *Mazzeo v. United States (In re Mazzeo)*, 131 F.3d 295, 303 (2d Cir. 1997)). In the environmental context, claims for *future* remediation costs, not already paid for, are contingent, and satisfy the “contingency” element of section 502(e)(1)(B). *In re: Chemtura Corp.*, 2011 WL 109081, at \*11.

24. The determination as to whether a claim is contingent is made “at the time of the allowance or disallowance of the claim, which courts have established is the date of the ruling.” *Drexel*, 148 B.R. at 985 (disallowing indemnification of future payments, based on a judgment or settlement, that may be made in pending litigation); accord *In re GCO Servs.*, 324 B.R. at 466 (disallowing claimant’s claims because they would not mature until a future event). A claim is contingent if “the amounts and ultimate liability are presently unknown.” *Alper*, 2008 WL 4186333, at \*6 (citing *Drexel*, 148 B.R. at 986-87, 991) (holding that an indemnity claim for future defense costs was contingent and disallowed to the extent the defense costs “[were] not determined and remain[ed] unpaid” at the time of the court’s ruling). The Debtors are objecting

to Contribution Claims for future cleanup costs that may or may not actually be incurred, and then may or may not actually be paid by any of the claimants.

### CONCLUSION

25. The Debtors have carefully analyzed the Contribution Claims and submit that they satisfy each prong of section 502(e)(1)(B) of the Bankruptcy Code. A summary of the facts of each Contribution Claim can be found on Exhibit "A" hereto. Accordingly, the Debtors respectfully submit that the Contribution Claims should be disallowed and expunged.

Disallowing and expunging these claims will prevent the Debtors from paying twice on the same liability, thereby preserving the limited assets of the estates for creditors with allowable claims, and will foster the expeditious consummation of a chapter 11 plan.

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 28, 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  
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Attorneys for Debtors  
and Debtors in Possession

**Exhibit A**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ACF INDUSTRIES LLC	64772	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O BRUCE D LEMOINE/ARMSTRONG TEASDALE LLP 7700 FORSYTH BLVD STE 1800 ST LOUIS, MO 63105			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$200,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$200,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

AKZO NOBEL COATING INC	51292	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
ATTN THOMAS P WILCZAK PEPPER HAMILTON LLP 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
AKZO NOBEL COATINGS, INC	50959	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243 UNITED STATES OF AMERICA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

BORG WARNER INC	67827	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
THOMAS D LUPO WILLIAMS MONTGOMERY & JOHN LTD 233 SOUTH WACKER DRIVE STE 6100 CHICAGO, IL 60606			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 12/1/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
BRIDGESTONE AMERICAS TIRE OPERATIONS LLC FKA BRIDGESTONE/FIRESTONE INC  C/O BRIDGESTONE AMERICAS TIRE OPERATIONS LLC ATTN MELISSA MCGUIRE 535 MARRIOTT DRIVE NASHVILLE, TN 37214	60551	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

BROWNING-FERRIS INDUSTRIES OF OHIO INC  ATTN: STEPHEN K DEXTER LATHROP & GAGE LLP 370 17TH ST STE 4650 DENVER, CO 80202	59199	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$99,666.67 (Unsecured Claim)	\$99,666.67 (Unsecured Claim)		
			\$99,666.67 (Total Claim)	\$99,666.67 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
CARGILL, INCORPORATED C/O MARK ERZEN KARAGANIS WHITE & MAGEL LTD 1 N WACKER DR STE 4400 CHICAGO, IL 60606	63800	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,905,462.00 (Unsecured Claim)	\$60,147.00 (Unsecured Claim)		
			\$3,905,462.00 (Total Claim)	\$60,147.00 (Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

CASMALIA RESOURCES SITE STEERING COMMITTEE C/O MELISSA MURRAY ESQ, BINGHAM MCCUTCHEN LLP 2020 K STREET NW WASHINGTON, DC 20006	51380	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$106,900,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$106,900,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
CHEMCLENE SITE DEFENSE GROUP	59696	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O LANGSAM STEVENS & MORRIS 1616 WALNUT ST STE 612 PHILADELPHIA, PA 19103			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$401,983.50 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/27/2009			\$401,983.50 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

CNA HOLDINGS LLC F/K/A CNA HOLDINGS INC	50572	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
(SUCCESSOR TO HOECHST CELANESE COPORATION)			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$5,933,609.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$5,933,609.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
CNA HOLDINGS LLC FKA CNA HOLDINGS INC (SUCC TO HOECHST CELANESE CORP)	51293	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ATTN THOMAS P WILCZAK PEPPER HAMILTON LLP 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

DEARBORN REFINING SITE CUSTOMERS PRP GROUP	36708	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O BRIAN D FIGOT STEPHEN M LANDAU PC 30100 TELEGRAPH RD STE 428 BINGHAM FARMS, MI 48025			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$1,042,707.06 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$1,042,707.06 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/23/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
DETREX CORPORATION  PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243	50571	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

DETREX CORPORATION  PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243 UNITED STATES OF AMERICA	51294	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ELJER MANUFACTURING COMPANY INC C/O	38903	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
REXNORD ZURN HOLDINGS INC C/O REED SMITH LLP - LOUIS NAUGLE, ESQUIRE REED SMITH CENTRE 225 FIFTH AVENUE PITTSBURGH, PA 15222 UNITED STATES OF AMERICA			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$15,901,221.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$15,901,221.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/23/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

ELLEN GOLDMAN	67652	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
FINDETT REAL ESTATE CORPORATION PO BOX 960 SAINT CHARLES, MO 63302			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$4,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$4,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 12/1/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ENVIRONMENTAL MANAGER	32762	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
WACKER CHEMICAL CORPORATION 3301 SUTTON ROAD ADRIAN, MI 49221 UNITED STATES OF AMERICA			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$15,901,221.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$15,901,221.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/20/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
FEDERAL SCREW WORKS	48496	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O THOMAS P WILCZAK PEPPER HAMILTON LLP 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

FEDERAL SCREW WORKS	50958	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243 UNITED STATES OF AMERICA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
FLOWERVE CORPORATION F/K/A THE DUNRON COMPANY	47997	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
JEFFREY G HAMILTON JACKSON WALKER LLP 901 MAIN STREET STE 6000 DALLAS, TX 75202			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$33,178.84 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/25/2009			\$33,178.84 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

FLOWERVE CORPORATION F/K/A THE DUNRON COMPANY	47998	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
JEFFREY G HAMILTON JACKSON WALKER LLP 901 MAIN STREET STE 6000 DALLAS, TX 75202			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$1,952,731.07 (Unsecured Claim)	\$30,074.00 (Unsecured Claim)		
Official Claim Date: 11/25/2009			\$1,952,731.07 (Total Claim)	\$30,074.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
FORD MOTOR COMPANY	48497	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O THOMAS P WILCZAK PEPPER HAMILTON LLP 100 RENAISSANCE CENTER SUITE 36000 DETROIT, MI 48243			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

FORD MOTOR COMPANY	50138	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
FORD MOTOR COMPANY, AND ITS SUBSIDIARIES AND	60591	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
AFFILIATES AND ALL SUCCESSORS AND ASSIGNS THEREOF			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ATTN: JOSE J BARTOLOMEI			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
MILLER CANFIELD			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
101 N MAIN ST, 7TH FL			\$0.00 (Total Claim)	\$0.00 (Total Claim)		
ANN ARBOR, MI 48104						

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

FOREST WASTE COORDINATING COMMITTEE GROUP	49480	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O MICHAEL M BRILEY			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
SHUMAKER LOOP & KENDRICK			\$15,901,221.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
1000 JACKSON ST			\$15,901,221.00 (Total Claim)	\$0.00 (Total Claim)		
TOLEDO, OH 43604						

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
GOODRICH CORPORATION  C/O POLYONE CORP ATTN: RICHARD E HAHN, ASST SEC 33587 WALKER ROAD AVON LAKE, OH 44012	59065	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$119,384.06 (Unsecured Claim)	\$17,272.23 (Unsecured Claim)		
			\$119,384.06 (Total Claim)	\$17,272.23 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

HOBART CORPORATION  KRISTIN B MAYHEW POPE & HAZARD LLP 30 JEILIFF LANE SOUTHPORT, CT 06890	59841	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,300,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$3,300,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
HOLLIDAY REMEDIATION TASK FORCE	45843	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
LISA A EPPS & JAMES T. PRICE SPENCER FANE BRITT & BROWNE LLP C/O DOEPKE-HOLLIDAY SUPERFUND SITE 1000 WALNUT ST STE 1400 KANSAS CITY, MO 64106			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,341,600.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$3,341,600.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
HONEYWELL INTERNATIONAL INC.  ATTN: THOMAS BYRNE, CHIEF ENVIRONMENTAL COUNSEL 101 COLUMBIA ROAD MORRISTOWN, NJ 07962 UNITED STATES OF AMERICA	45830	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

HONEYWELL INTERNATIONAL INC.  ATTN THOMAS BYRNE, CHIEF ENVIRONMENTAL COUNSEL 101 COLUMBIA ROAD MORRISTOWN, NJ 07962 UNITED STATES OF AMERICA	45832	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$34,500,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$34,500,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ILLINOIS TOOL WORKS INC	59842	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,300,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$3,300,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

ISP ENVIRONMENTAL SERVICES INC	47949	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ITW FOOD EQUIPMENT GROUP LLC	59698	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
KRISTIN B MAYHEW PEPE & HAZARD LLP 30 JELLIFF LANE SOUTHPORT, CT 06690 UNITED STATES OF AMERICA			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,300,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$3,300,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

KELSEY HAYES COMPANY	59843	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
KRISTIN B MAYHEW POPE & HAZARD LLP 30 JELLIFF LANE SOUTHPORT, CT 06890			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,300,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$3,300,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
KELSEY-HAYES COMPANY AS SUCCESSOR TO DAYTON WALTHER CORPORATION  C/O SCOTT D BLACKHURST KELSEY-HAYES COMPANY 12001 TECH CENTER DRIVE LIVONIA, MI 48150	60991	Motors Liquidation Company	\$2,672,153.45 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$12,864.40 (Unsecured Claim)		
			\$2,672,153.45 (Total Claim)	\$12,864.40 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

KETTERING UNIVERSITY  JOSE BARTOLOMEI AND MILLER CANFIELD 101 N MAIN ST, 7TH FLOOR ANN ARBOR, MI 48104	64682	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
LAMMERS BARREL FACTORY PRP GROUP	36699	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O NIJMAN FRANZETTI LLP 10 S LASALLE ST STE 3600 CHICAGO, IL 60603			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/23/2009			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

LOCKHEED MARTIN CORPORATION	43846	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O HANGLEY ARONCHICK SEGAL & PUDLIN ATTN MATTHEW A HAMERMESH ESQ & STEVEN T MIANO ESQ			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
ONE LOGAN SQUARE 27TH FLOOR PHILADELPHIA, PA 19103 UNITED STATES OF AMERICA			\$12,498,818.63 (Unsecured Claim)	\$12,498,818.63 (Unsecured Claim)		
			\$12,498,818.63 (Total Claim)	\$12,498,818.63 (Total Claim)		

Official Claim Date: 11/24/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
MALLINCKRODT INC	51339	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O JONATHAN ERIC BERRY, ESQ HUSCH BLACKWELL SANDERS LLP 190 CARONDELET PLAZA SUITE 600 ST LOUIS, MO 63105 UNITED STATES OF AMERICA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$729,600.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$729,600.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

MARYLAND SAND & GRAVEL FUND	43879	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
CLEAN SITE ENVIRON SVS INC ATTN: SCOTT MILLER 46161 WESTLAKE DR STE 230-B POTOMAC FALLS, VA 20165			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$24,000,000.00 (Unsecured Claim)	\$245,320.00 (Unsecured Claim)		
			\$24,000,000.00 (Total Claim)	\$245,320.00 (Total Claim)		

Official Claim Date: 11/24/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
MAXUS ENERGY CORPORATION	59020	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O WILLIAM L WARREN DRINKER BIDDLE & REATH LLP 105 COLLEGE RD E, PO BOX 627 PRINCETON, NJ 08542			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

MICHELIN NORTH AMERICA	50573	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
(SUCCESSOR TO UNIROYAL GOODRICH TIRE COMPANY INC)			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
MICHELIN NORTH AMERICA (SUCCESSOR TO UNIROYAL GOODRICH TIRE CO INC)	51291	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ATTN THOMAS P WILCZAK PEPPER HAMILTON LLP 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NCR CORPORATION  MATTHEW A HAMERMESH ESQUIRE HANGLEY ARONCHICK SEGAL & PUDLIN ONE LOGAN SQUARE 27TH FLOOR PHILADELPHIA, PA 19103	59910	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$3,300,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$3,300,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

NCR CORPORATION  MATTHEW A HAMERMESH ESQUIRE HANGLEY ARONCHICK SEGAL & PUDLIN ONE LOGAN SQUARE 27TH FLOOR PHILADELPHIA, PA 19103	59911	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$1,634,368.92 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$1,634,368.92 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NCR CORPORATION	59913	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ATTN: MATTHEW A HAMERMESH, ESQ HANGLEY ARONCHICK SEGAL & PUDLIN ONE LOGAN SQUARE, 27TH FL PHILADELPHIA, PA 19103			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$32,204,771.43 (Unsecured Claim)	\$1,942,642.26 (Unsecured Claim)		
			\$32,204,771.43 (Total Claim)	\$1,942,642.26 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Modified Priority Status/Reduced Amount		Grounds For Objection	Objection Page Reference
NIAGARA MOHAWK POWER CORPORATION  D/B/A NATIONAL GRID C/O HISCOCK & BARCLAY LLP ONE PARK PLACE 300 SOUTH STATE ST ATTN: SUSAN R KATZOFF ESQ SYRACUSE, NY 13202	50148	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$317,871.62	(Unsecured Claim)	\$183,171.62	(Unsecured Claim)		
			\$317,871.62	(Total Claim)	\$183,171.62	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

NIAGARA MOHAWK POWER CORPORATION  D/B/A NATIONAL GRID ATTN: SUSAN R KATZOFF, ESQ C/O HISCOCK & BARCLAY, LLP ONE PARK PLACE, 300 SOUTH STATE STREET SYRACUSE, NY 13202 UNITED STATES OF AMERICA	50670	Motors Liquidation Company	\$0.00	(Secured Claim)	\$0.00	(Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00	(Administrative Expense Claim)	\$0.00	(Administrative Expense Claim)		
			\$0.00	(Priority Claim)	\$0.00	(Priority Claim)		
			\$0.00	(Unsecured Claim)	\$0.00	(Unsecured Claim)		
			\$0.00	(Total Claim)	\$0.00	(Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NIAGARA MOHAWK POWER CORPORATION D/B/A NATIONAL GRID	48499	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O HISCOCK & BARCLAY LLP ONE PARK PLACE 300 SOUTH STATE STREET ATTN: SUSAN R. KATZOFF, ESQ. SYRACUSE, NY 13202			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$463,000,000.00 (Unsecured Claim)	\$12,000,000.00 (Unsecured Claim)		
			\$463,000,000.00 (Total Claim)	\$12,000,000.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

NIAGARA MOHAWK POWER CORPORATION DBA NATIONAL GRID	48412	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O HISCOCK & BARCLAY LLP ATTN SUSAN R KATZOFF ESQ ONE PARK PLACE 300 SOUTH STATE STREET SYRACUSE, NY 13202			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NL INDUSTRIES INCORPORATED	47942	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
TRACEE THOMAS 5430 LBJ FREEWAY SUITE 1700 DALLAS, TX 75240			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$70,835,689.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/25/2009			\$70,835,689.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

NL INDUSTRIES INCORPORATED	47948	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
TRACEE THOMAS 5430 LBJ FREEWAY SUITE 1700 DALLAS, TX 75240			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$16,067,572.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/25/2009			\$16,067,572.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
NORTH SHORE GAS COMPANY	59076	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O STEPHEN H ARMSTRONG JENNER & BLOCK LLP 353 N CLARK STREET CHICAGO, IL 60654			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$17,207,531.22 (Unsecured Claim)	\$1,848,620.22 (Unsecured Claim)		
			\$17,207,531.22 (Total Claim)	\$1,848,620.22 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

NORTHROP GRUMMAN SPACE & MISSION SYSTEMS CORP.	64595	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O GABRIEL CALVO 7555 COLSHIRE DRIVE M/S C-4S1 MCLEAN, VA 22102 UNITED STATES OF AMERICA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$667,638.55 (Unsecured Claim)	\$3,214.18 (Unsecured Claim)		
			\$667,638.55 (Total Claim)	\$3,214.18 (Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
OIL STEERING COMMITTEE	45842	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O ALLAN H ICKOWITZ ESQ NOSSAMAN LLP 445 S FIGUEROA STREET 31ST FLOOR LOS ANGELES, CA 90071			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$4,673,008.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$4,673,008.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

PHARMACIA CORPORATION BY ITS ATTORNEY IN FACT MONSANTO COMPANY	46610	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O JONATHAN ERIC BERRY ESQ HUSCH BLACKWELL SANDERS LLP 190 CARONDELET PLAZA SUITE 600 ST LOUIS, MO 63105			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$729,600.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$729,600.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
PPG INDUSTRIES INC  SAMUEL R GREGO ESQUIRE DICKIE MCCAMEY & CHILCOTE P C SUITE 400 - TWO PPG PLACE PITTSBURGH, PA 15222	45624	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

RPM INTERNATIONAL INC  C/O THOMAS P WILCZAK PEPPER HAMILTON LLP 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243	48495	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
SCOTSMAN GROUP LLC	39023	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O KEVIN J. BYRNE SCHIFF HARDIN LLP SUITE 6600 233 S. WACKER DRIVE CHICAGO, IL 60606 UNITED STATES OF AMERICA			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$15,901,221.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$15,901,221.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/23/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

SEALAND SUPERFUND SITE REMEDIATION TRUST	51022	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ATTN DAVID L COOK ESQ NIXON PEABODY LLP 1100 CLINTON SQUARE ROCHESTER, NY 14604			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$291,171.60 (Unsecured Claim)	\$183,171.60 (Unsecured Claim)		
			\$291,171.60 (Total Claim)	\$183,171.60 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
SPX CORPORATION	59326	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O SPX CORPORATION ATTN GENERAL COUNSEL 13515 BALLANTYNE CORPORATE PLACE CHARLOTTE, NC 28277			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

SYRACUSE CHINA COMPANY	59968	Motors Liquidation Company	\$12,498,818.63 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
C/O DUSTIN P ORDWAY ESQ ORDWAY LAW FIRM 300 OTTAWA AVENUE NW SUITE 801 GRAND RAPIDS, MI 49503			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$12,498,818.63 (Unsecured Claim)		
			\$12,498,818.63 (Total Claim)	\$12,498,818.63 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
THE GOODYEAR TIRE & RUBBER COMPANY	66209	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O STEVEN C. BORDENKIRCHER 1144 EAST MARKET STREET AKRON, OH 44311 UNITED STATES OF AMERICA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$729,600.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$729,600.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

THE PROCTER & GAMBLE CO	44839	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
ATTN: JOHN B PERSIANI DINSMORE & SHOHL LLP 255 E 5TH ST STE 1900 CINCINNATI, OH 45202			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$60,556,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$60,556,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/24/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
THE STANDARD REGISTER COMPANY  C/O JOHN R HUMPHREY TAFT STETTINIUS & HOLLISTER LLP ONE INDIANA SQUARE, SUITE 3500 INDIANAPOLIS, IN 46204	30359	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$60,147.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$60,147.00 (Total Claim)		

Official Claim Date: 11/19/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

THE WILLIAMS COMPANIES INC ON BEHALF OF AGRICO CHEMICAL COMPANY  ATTN RANDY O NEAL ONE WILLIAMS CENTER MD 50-4 TULSA, OK 74102	60002	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$15,901,221.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$15,901,221.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
TIERRA SOLUTIONS INC	59313	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O WILLIAM L WARREN DRINKER BIDDLE & REATH LLP 105 COLLEGE ROAD EAST PO BOX 627 PRINCETON, NJ 08542			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
TRW AUTOMOTIVE US LLC AS ASSIGNEE OF THE FORMER TRW INC  PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER STE 3600 DETROIT, MI 48243	50137	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

TRW AUTOMOTIVE US LLC AS ASSIGNEE OF THE FORMER TRW INC  PEPPER HAMILTON LLP C/O THOMAS P WILCZAK 100 RENAISSANCE CENTER SUITE 3600 DETROIT, MI 48243	51265	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
UNITED TECHNOLOGIES CORP ON BEHALF OF CARRIER CORP	59874	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
WILLIAM F LEIKIN ESQ, ASST GENERAL COUNSEL UNITED TECHNOLOGIES CORP ONE FINANCIAL PLAZA MS 524 HARTFORD, CT 06103			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$12,498,818.63 (Unsecured Claim)	\$12,498,818.63 (Unsecured Claim)		
			\$12,498,818.63 (Total Claim)	\$12,498,818.63 (Total Claim)		

Official Claim Date: 11/27/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

UNIVAR USA INC	64814	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O LESLIE R SCHENCK GARVEY SCHUBERT BARER 1191 SECOND AVE 18TH FL SEATTLE, WA 98101			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$5,000,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$5,000,000.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/30/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
VALLEYCREST LANDFILL SITE GROUP  ATTN: JOHN B PERSIANI DINSMORE & SHOHL LLP 255 E 5TH ST, STE 1900 CINCINNATI, OH 45202 UNITED STATES OF AMERICA	50584	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$134,372.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$287,636.00 (Unsecured Claim)	\$195,478.00 (Unsecured Claim)		
			\$422,008.00 (Total Claim)	\$195,478.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

VALLEYCREST LANDFILL SITE GROUP MEMBERS  ATTN JOHN B PERSIANI DINSMORE & SHOHL LLP 255 E 5TH ST STE 1900 CINCINNATI, OH 45202	50586	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$12,270,740.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$12,270,740.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WACKER CHEMICAL CORP.	49481	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O MICHAEL M. BRILEY SHUMAKER, LOOP & KENDRICK 1000 JACKSON STREET TOLEDO, OH 43604 UNITED STATES OF AMERICA			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$15,901,221.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
			\$15,901,221.00 (Total Claim)	\$0.00 (Total Claim)		

Official Claim Date: 11/25/2009

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WASTE MANAGEMENT OF OHIO INC	64540	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O JACQUOLYN E MILLS 1001 FANNIN STREET SUITE 4000 HOUSTON, TX 77002			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$60,556,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/30/2009			\$60,556,000.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

WASTE MANAGEMENT OF OHIO INC	64541	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
C/O JACQUOLYN E MILLS 1001 FANNIN STREET SUITE 4000 HOUSTON, TX 77002			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$2,423,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/30/2009			\$2,423,000.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

(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**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WASTE MANAGEMENT OF OHIO INC  C/O JACQUOLYN E MILLS 1001 FANNIN STREET SUITE 4000 HOUSTON, TX 77002	64542	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$12,270,000.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 11/30/2009			\$12,270,000.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

WORTHINGTON INDUSTRIES INC & CERTAIN OF ITS RELATED ENTITIES  C/O TIFFANY STRELOW COBB VORYS SATER SEYMOUR AND PEASE LLP 52 E GAY ST COLUMBUS, OH 43215	1262	Motors Liquidation Company	\$0.00 (Secured Claim)	\$0.00 (Secured Claim)	502(e)(1)(b)	Pgs. 1-15
			\$0.00 (Administrative Expense Claim)	\$0.00 (Administrative Expense Claim)		
			\$0.00 (Priority Claim)	\$0.00 (Priority Claim)		
			\$0.00 (Unsecured Claim)	\$0.00 (Unsecured Claim)		
Official Claim Date: 8/31/2009			\$0.00 (Total Claim)	\$0.00 (Total Claim)		

Note: Surviving Claim Creditor: United States Environmental Protection Agency (Claim # 64064)

<b>78</b>	<b>\$15,170,972.08</b>	(Secured Claim)	<b>\$0.00</b>	(Secured Claim)
	<b>\$0.00</b>	(Administrative Expense Claim)	<b>\$0.00</b>	(Administrative Expense Claim)
	<b>\$134,372.00</b>	(Priority Claim)	<b>\$0.00</b>	(Priority Claim)
	<b>\$1,081,791,083.80</b>	(Unsecured Claim)	<b>\$54,378,245.07</b>	(Unsecured Claim)
	<b>\$1,097,096,427.88</b>	(Total Claim)	<b>\$54,378,245.07</b>	(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

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**In re** : **Chapter 11 Case No.**  
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:   
**MOTORS LIQUIDATION COMPANY, et al.,** : **09-50026 (REG)**  
**f/k/a General Motors Corp., et al.** :   
:   
**Debtors.** : **(Jointly Administered)**  
:   
:   
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**ORDER GRANTING DEBTORS' 208TH OMNIBUS OBJECTION TO CLAIMS**  
**(Contingent Co-Liability Claims)**

Upon the 208th omnibus objection to expunge certain claims, dated January 28, 2011 (the “**208th 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 Contingent Co-Liability Claims on the grounds that such claims should be disallowed under section 502(e)(1)(B) of the Bankruptcy Code, all as more fully described in the 208th Omnibus Objection to Claims; and due and proper notice of the 208th 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 208th Omnibus Objection to Claims is in the best interests of the Debtors, their

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 208th Omnibus Objection to Claims.

estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 208th 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 208th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged from the claims registry; 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