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February 14, 2011

By Hand Delivery

United States Bankruptcy Court, SDNY
One Bowling Green
Room 534
New York, NY 10004

Re: In re Motors Liquidation Company (f/k/a General Motors Corporation)
(the "Debtor"), Chapter 11 Case No. 09-50026 (REG)

Dear Sir or Madam:

In connection with the above-referenced chapter 11 case, enclosed please find an original and a copy of the administrative proof of claim of SCG Capital Corporation. Please file the original administrative proof of claim in the above-referenced chapter 11 case and kindly stamp the copy of the administrative proof of claim "filed" and return it with the messenger to this office. Thank you.

Very truly yours,

DiConza Law, P.C.

By:


Gerard DiConza

GD/las

Enclosures

FILED
U.S. BANKRUPTCY COURT
2011 FEB 14 P 12: 02
S.D.N.Y.



UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	ADMINISTRATIVE PROOF OF CLAIM
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Name of Debtor: <i>(Check only one)</i> <input checked="" type="checkbox"/> Motors Liquidation Company (f/k/a General Motors Corporation) 09-50026 (REG) <input type="checkbox"/> MLCS, LLC (f/k/a Saturn, LLC) 09-50027 (REG) <input type="checkbox"/> MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) 09-50028 (REG) <input type="checkbox"/> MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.) 09-13558 (REG) <input type="checkbox"/> Remediation and Liability Management Company, Inc. 09-50029 (REG) (subsidiary of General Motors Corporation) <input type="checkbox"/> Environmental Corporate Remediation Company, Inc. 09-50030 (REG) (subsidiary of General Motors Corporation)	
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The deadline for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental entities, and trusts) to file a proof of claim for certain administrative expenses against the Debtors is (i) on or before February 14, 2011 at 5:00 p.m. (Eastern Time), with respect to administrative expenses arising between June 1, 2009 and January 31, 2011, and (ii) the date that is thirty (30) days after the Effective Date at 5:00 p.m. (Eastern Time), with respect to administrative expenses arising between February 1, 2011 and the Effective Date.

ADMINISTRATIVE CLAIM

Name of Creditor (The person or other entity to whom the debtor owes money or property): SCG CAPITAL CORPORATION	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: SCG CAPITAL CORPORATION ATTN: CYNTHIA DWELLE, ESQ. 74 WEST PARK PLACE STAMFORD, CT 06901	
Telephone Number:	

Last four digits of account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ if this claim <input type="checkbox"/> amends
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1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>Equipment Lease</u>	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS#: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
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2. Date debt was incurred (must be on or after June 1, 2009):	3. If court judgment, date obtained:
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4. Total Amount of Administrative Claim : \$ <u>20,085.15 (see attached)</u> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Brief Description of Administrative Expense Claim (attach any additional information):	6. Credits: All payments made on this claim have been credited and deducted for the purpose of making this proof of claim.
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7. Supporting Documents: Attach copies of supporting document, such as promissory notes, contracts, security agreements, and evidence of perfection of liens. DO NOT SEND ORIGINAL DOCUMENTS.	8. This Administrative Proof of Claim: <input type="checkbox"/> is the first filed proof of claim evidencing the claim asserted herein <input type="checkbox"/> supplements a proof of claim filed on or about _____ <input type="checkbox"/> replaces/supersedes a proof of claim filed on _____
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9. Date-Stamped Copy: To receive an acknowledgement of the filing to your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date <u>2/11/11</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Samuel Guichman</u> Senior Vice President	THIS SPACE IS FOR COURT USE ONLY
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Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



ATTACHMENT TO ADMINISTRATIVE PROOF
OF CLAIM OF SCG CAPITAL CORPORATION

1. This Administrative Proof of Claim (the “Claim”) is made by SCG Capital Corporation (“Claimant”) against General Motors Corporation n/k/a Motors Liquidation Company (the “Debtor”).

2. On June 1, 2009 (the “Petition Date”), the Debtor and certain of its affiliates (together, the “Debtors”) each filed voluntary chapter 11 petitions for relief with the Bankruptcy Court for the Southern District of New York.

3. Claimant is the successor and assignee of The LGR Group, Inc. to a Master Lease Agreement dated March 17, 2000 and numerous Equipment Schedules entered in connection thereto and the successor and assignee of First American Capital Management Group, Inc. to a Master Lease Agreement dated May 16, 2000 and numerous Equipment Schedules entered in connection thereto (collectively, the “Equipment Leases”). Copies of the Equipment Leases are attached as Exhibit A to the Proof of Claim filed by Claimant on November 30, 2009.

4. Since the Petition Date, Claimant is owed \$20,085.15 for personal property taxes incurred and not paid under the Equipment Leases. Breakdowns of the amounts are set forth on the attached schedule.

5. Claimant reserves the right to make additional requests for payment of post-petition amounts as an administrative expense claim of the Debtors’ estates.

6. Pursuant to the Equipment Leases, Claimant is entitled to, among other things, late fees and attorneys’ fees, costs and expenses and any additional pecuniary losses and

such additional amounts as may become due for efforts in enforcing the lease agreements.

Claimant reserves the right to amend the amount of this Claim as it continues to accrue additional post-petition charges.

7. The information contained in this Claim is based on the best information available to Claimant at the time of the filing of this Claim. Claimant reserves its right to amend this Claim and/or file a supplement to this Claim as additional information respecting the amount of the components comprising Claimant's Claim becomes available.

8. Claimant expressly reserves all of its other rights, remedies, claims and defenses against the Debtors.

Invoice #	Lease/Sch	Invoice Date	Amount	Inv.Description
223800	GM751-506	5/26/2009	\$ 174.56	GRANT COUNTY, IN 3/01/08
223801	GM751-594	5/26/2009	\$ 679.64	GRANT COUNTY, IN 3/01/08
223802	GM751-656	5/26/2009	\$ 147.08	GRANT COUNTY, IN 3/01/08
224238	GM751-539	7/21/2009	\$ 488.32	Detroit, mi asses.date 12/31/08
224269	GM751-515	7/15/2009	\$ 74.87	BURTON, MI ASSES.DATE 12/31/08
224304	GM751-607	7/16/2009	\$ 69.12	PONTIAC, MI ASSES.DATE 12/31/08
224305	GM751-614	7/16/2009	\$ 499.28	PONTIAC, MI ASSES. DATE 12/31/08
224306	GM751-617	7/16/2009	\$ 825.66	PONTIAC, MI ASSES. DATE 12/31/08
224307	GM751-622	7/16/2009	\$ 74.49	PONTIAC, MI ASSES. DATE 12/31/08
224309	GM751-638	7/16/2009	\$ 67.37	PONTIAC, MI ASSES.DATE 12/31/08
224310	GM751-661	7/16/2009	\$ 156.89	PONTIAC, MI ASSES. DATE 12/31/08
224312	GM751-672	7/16/2009	\$ 46.74	PONTIAC,MI ASSES. DATE 12/31/08
224324	GM751-496	7/21/2009	\$ 114.28	Detroit, MI asses.date 12/31/08
224325	GM751-499	7/21/2009	\$ 301.28	Detroit, MI asses.date 12/31/08
224326	GM751-508	7/21/2009	\$ 698.57	Detroit, MI asses.date 12/31/08
224327	GM751-530	7/21/2009	\$ 744.09	Detroit, mi asses.date 12/31/08
224742	GM751-526	8/4/2009	\$ 151.04	Lansing, MI Asses. Date 12/31/08
224743	GM751-557	8/4/2009	\$ 633.48	Lansing, MI Asses. Date 12/31/08
224744	GM751-567	8/4/2009	\$ 290.74	Lansing, MI Asses. Date 12/31/08
224745	GM751-596	8/4/2009	\$ 27.50	Lansing, MI Asses. Date 12/31/08
224746	GM751-704	8/4/2009	\$ 75.53	Lansing, MI Asses. Date 12/31/08
224748	GM751-465	8/4/2009	\$ 999.66	Wyoming, mi Kent Cnty 12/31/09
224748	GM751-465	8/4/2009	\$ 999.63	WYoming, mi Kent Cnty 12/31/08
224749	GM751-523	8/4/2009	\$ 76.40	WYoming, mi Kent Cnty 12/31/08
224750	GM751-662	8/4/2009	\$ 93.07	Warren, MI Asses.date 12/31/08
224751	GM751-537	8/4/2009	\$ 395.15	Warren, MI Asses.date 12/31/08
224752	GM751-545	8/4/2009	\$ 75.27	Warren, MI Asses.date 12/31/08
224753	GM751-577	8/4/2009	\$ 361.72	Warren, MI Asses.date 12/31/08
224756	GM751-606	8/4/2009	\$ 66.08	Warren, MI Asses.date 12/31/08
224758	GM751-698	8/4/2009	\$ 609.00	Warren, MI Asses.date 12/31/08
224761	GM794-2549	8/4/2009	\$ 111.72	Warren, MI Asses.date 12/31/08
224762	GM794-2550	8/31/2009	\$ 110.22	Warren, MI Asses.date 12/31/08
224763	GM751-524	8/5/2009	\$ 38.59	San Bernadino, CA asses. 1/1/09
224764	gm751-605	8/5/2009	\$ 416.78	San Bernadino, CA
224794	GM751-700	8/6/2009	\$ 148.03	Livonia, MI. Asses.date 12/31/08
224794	GM751-700	8/5/2009	\$ 73.40	Livonia, MI. Asses.date 12/31/08
225240	GM751-610	9/3/2009	\$ 493.50	Ilvonia, MI. Asses.date 12/31/07
225243	GM751-538	9/3/2009	\$ 19.21	Charter Twp., Orion MI 12/31/08
225243	GM751-538	9/3/2009	\$ 19.21	Orion,MI Asses.date 12/31/08
225244	GM751-559	9/3/2009	\$ 23.24	Orion,MI Asses.date 12/31/08
225244	GM751-559	9/3/2009	\$ 23.24	Orion,MI Asses.date 12/31/08
225245	GM751-636	9/3/2009	\$ 26.51	Orion,MI Asses.date 12/31/08
225245	GM751-636	9/3/2009	\$ 26.51	Orion,MI Asses.date 12/31/08
225246	GM751-665	9/3/2009	\$ 115.80	Charter Twp., Orion MI 12/31/08
225247	GM751-700	9/3/2009	\$ 17.57	Charter Twp., Orion MI 12/31/08
225248	GM751-538	9/3/2009	\$ 23.93	Charter Twp., Orion MI 12/31/08
225249	GM751-559	9/3/2009	\$ 28.94	Charter Twp., Orion MI 12/31/08
225250	GM751-636	9/3/2009	\$ 33.01	Charter Twp., Orion MI 12/31/08
225251	GM751-665	9/3/2009	\$ 144.20	Charter Twp., Orion MI 12/31/08
225252	GM751-700	9/3/2009	\$ 21.89	Charter Twp., Orion MI 12/31/08
228550	GM751-700	1/27/2010	\$ 34.55	Warren, MI Asses.date 12/31/08

228585	GM751-538	1/28/2010	\$	5.11	Orion,MI Asses.date 12/31/08
228586	GM751-559	1/28/2010	\$	6.18	Orion,MI Asses.date 12/31/08
228587	GM751-636	1/28/2010	\$	7.05	Orion,MI Asses.date 12/31/08
228588	GM751-665	1/28/2010	\$	30.80	Orion,MI Asses.date 12/31/08
228589	GM751-600	1/28/2010	\$	4.68	Orion,MI Asses.date 12/31/08
228590	GM751-388	1/28/2010	\$	43.35	Pontiac, MI Assess date 12/31/08
230646	GM751-571	7/8/2010	\$	102.70	Flint, MI asses. Date 12/31/08
230681	GM751-465	7/15/2010	\$	974.42	Wyoming, mi Kent Cnty 12/31/09
230682	GM751-523	7/15/2010	\$	74.45	Wyoming, mi Kent Cnty 12/31/09
230684	GM751-526	7/15/2010	\$	945.03	Ypsilanti, MI asses date 12/31/09
230700	GM751-508	7/16/2010	\$	469.89	Detroit, MI asses.date 12/31/09
230706	GM751-614	7/16/2010	\$	293.65	Pontiac, MI asses date 12/31/09
230708	GM751-662	7/16/2010	\$	976.45	Pontiac, MI Assess date 12/31/09
230720	GM751-595	7/16/2010	\$	542.84	Bay City,MI Asses.date 12/31/09
230721	GM751-603	7/16/2010	\$	192.55	Bay City,MI Asses.date 12/31/09
231119	GM751-525	8/31/2010	\$	135.66	PROPERTY TAX-WARREN, MI 201
231124	GM751-697	8/31/2010	\$	93.56	PROPERTY TAX-WARREN, MI 201
231136	GM751-538	8/31/2010	\$	659.60	PROPERTY TAX-FLINT,MI SUMR
231138	GM751-569	8/31/2010	\$	650.68	PROPERTY TAX-FLINT,MI SUMR
231139	GM751-589	8/31/2010	\$	10.00	PROPERTY TAX-FLINT,MI SUMR
232103	GM751-520	11/15/2010	\$	200.25	PROPERTY TAX-WARREN CNTY,KY
232120	GM751-520	11/21/2010	\$	46.54	PROPERTY TAX-BOWLING GREEN,
232413	GM751-522	11/30/2010	\$	58.60	PROPERTY TAX-TARRANT CNTY,T
232414	GM751-538	11/30/2010	\$	29.07	PROPERTY TAX-TARRANT CNTY,T
232415	GM751-562	11/30/2010	\$	114.72	PROPERTY TAX-TARRANT CNTY,T
232416	GM751-603	11/30/2010	\$	24.16	PROPERTY TAX-TARRANT CNTY,T
232421	GM751-522	11/30/2010	\$	124.25	PROPERTY TAX-TARRANT CNTY,T
232422	GM751-538	11/30/2010	\$	61.69	PROPERTY TAX-TARRANT CNTY,T
232423	GM751-562	11/30/2010	\$	243.26	PROPERTY TAX-TARRANT CNTY,T
232424	GM751-603	11/30/2010	\$	51.23	PROPERTY TAX-TARRANT CNTY,T
232432	GM751-522	11/30/2010	\$	60.30	PROPERTY TAX-TARRANT CNTY,F
232433	GM751-538	11/30/2010	\$	29.94	PROPERTY TAX-TARRANT CNTY,F
232434	GM751-562	11/30/2010	\$	118.05	PROPERTY TAX-TARRANT CNTY,F
232435	GM751-603	11/30/2010	\$	24.86	PROPERTY TAX-TARRANT CNTY,F
232754	GM751-523	12/31/2010	\$	82.97	PROPERTY TAX-CADDO PARISH L
232755	GM751-622	12/31/2010	\$	60.90	PROPERTY TAX-CADDO PARISH L
232756	GM751-634	12/31/2010	\$	244.64	PROPERTY TAX-CADDO PARISH L
232757	GM751-666	12/31/2010	\$	61.73	PROPERTY TAX-CADDO PARISH L
232759	GM751-465	12/31/2010	\$	98.76	PROPERTY TAX-WYANDOTTE CNTY
232760	GM751-593	12/31/2010	\$	14.16	PROPERTY TAX-WYANDOTTE CNTY
232857	GM751-523	1/20/2011	\$	27.61	PROPERTY TAX-SHREVEPORT/CAD
232858	GM751-622	1/20/2011	\$	20.26	PROPERTY TAX-SHREVEPORT/CAD
232859	GM751-634	1/20/2011	\$	81.44	PROPERTY TAX-SHREVEPORT/CAD
232860	GM751-666	1/20/2011	\$	20.55	PROPERTY TAX-SHREVEPORT/CAD
				\$ 20,085.15	Total outstanding property tax invoices