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Attorneys for Creditor Exponent, Inc.

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

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:  
In re: Chapter 11  
:  
GENERAL MOTORS CORP., et al., Bankruptcy Case No.  
:  
09-50026 (REG)  
:  
Debtors. (Jointly Administered)  
:  
-----X

**EXPONENT, INC.'S OPPOSITION TO DEBTORS' 161<sup>ST</sup> OMNIBUS  
OBJECTION TO CLAIMS**

Creditor Exponent, Inc. ("Exponent") asks that the Court overrule the Debtors' 161<sup>st</sup> Omnibus Objection to Claims ("Objection") to the extent that it requests Exponent's claim to be expunged. The premise of the Objection is that the contracts with Exponent were assumed by New GM, as that term is defined in the Objection. That is true with respect to some of Debtors' contracts with Exponent, but not with respect to all such contracts.

Exponent's Proof of Claim identifies a total of twelve (12) separate contracts between Exponent and Debtors, each identified by a separate project number. (There were 45 invoices associated with those 12 projects, as set forth in the Proof of Claim).

The contract/project numbers identified in Exponent's Proof of Claim were:

1. PH04807.001
2. DC17753.001
3. SF33204.000
4. SF36116.000
5. 0702464.000
6. 8600690.003
7. 0901983.000
8. 0990002.014
9. 0806579.000
10. 0902284.000
11. 0990002.021
12. 0990002.028

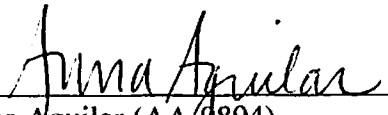
On or about June 15, 2009, the Debtors filed a Notice of (I) Debtors Intent to Assume and Assign Certain Executory Contracts, Unexpired Leases of Personal Property, and Unexpired Leases of Nonresidential Real Property, and (II) Cure Amounts Related Thereto. This Notice directed creditors to a website ([www.contractnotices.com](http://www.contractnotices.com)) at which the creditors could obtain the identification of the contract(s) to be assumed. On that website, one contract with Exponent was identified as **GM Contract ID No. TCS27395**. (See Exhibit A to the accompanying Declaration of Eric Anderson.) That contract is

identified by Exponent as project number **0700902.000**. It was not included in Exponent's Proof of Claim. (See Declaration of Eric Anderson in Support of Exponent, Inc.'s Opposition to Debtors' 161<sup>st</sup> Omnibus Objection to Claims, ¶¶ 2, 3.) Exponent's other contracts, i.e., those that were identified in the Proof of Claim, were not assumed and, for that reason, should not be expunged by virtue of the Objection.

Dated: New York, New York  
February 22, 2011

Respectfully submitted,

BERGER LEGAL LLC

By:   
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I, Eric Anderson, declare:

1. I am the controller for Creditor Exponent, Inc. This declaration is based on my personal knowledge. If so required, I would and could testify as to the matters stated below.

2. Exponent's Proof of Claim filed in November 2009 identified twelve contracts with the Debtors. Exponent's contracts are identified on the Proof of Claim as "Project Nos." The contracts listed in Exponent's Proof of Claim are as follows:

1. PH04807.001
2. DC17753.001
3. SF33204.000
4. SF36116.000
5. 0702464.000
6. 8600690.003
7. 0901983.000
8. 0990002.014
9. 0806579.000

10. 0902284.000

11. 0990002.021

12. 0990002.028

3. On or about June 15, 2009, the Debtors filed a Notice of (I) Debtors Intent to Assume and Assign Certain Executory Contracts, Unexpired Leases of Personal Property, and Unexpired Leases of Nonresidential Real Property, and (II) Cure Amounts Related Thereto. This Notice directed creditors to a website ([www.contractnotices.com](http://www.contractnotices.com)) at which the creditors could obtain the identification of the contract(s) to be assumed. At that website, one contract with Exponent was identified as GM Contract ID No. TCS27395. (See Exhibit A, attached hereto.) That contract is identified within Exponent as project number 0700902.000, which is not identified on Exponent's proof of claim. The assumed contract is not one of the contracts identified on Exponent's proof of claim.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Date: February 22, 2011



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Eric Anderson

# EXHIBIT A

# Contract Notices

User: txVtzn8h

[My Contracts](#)   [Documents & Links](#)   [Contact Us](#)

## Supplier Details

Vendor Master ID: **60**

[Generate Assumption Confirmation Letter](#)

NOTE: This report may take several minutes to generate. Please be patient.

Supplier Name: <b>EXPONENT INC</b>		Click <a href="#">here</a> to view Contract Cure Amount Details
Total Contract Cure Amount:	<b>\$65,933.58</b>	
Remaining Cure Amount:	\$12,750.32	
Paid Amount:	\$53,183.26	
# of Contracts: <b>1</b>		# of Assumed Contracts: <b>1</b>

## Contracts

<u>Row ID</u>	<u>GM Contract ID</u>	<u>Vendor ID</u>	<u>Counter Party Name</u>	<u>Contract Type</u>	<u>Contract Name/Description</u>	<u>Business Unit/Department</u>
5716-01099819	TCS27395	058460403	EXPONENT FAILURE ANALYSIS ASSO	Agreement		

[Hover mouse cursor here for Contract Status Legend](#)

**Important Notices:** All capitalized terms used, but not defined expressly on this website, have the meaning ascribed to such terms in that certain Order Pursuant To 11 U.S.C. §§ 105, 363, And Bankr. P. 2002, 6004, And 6006(I) Approving Procedures For Sale Of Debtors' Assets Pursuant To Master Sale And Purchase Agreement With Vehicle Acquisition Holding Treasury-Sponsored Purchaser; (II) Scheduling Bid Deadline And Sale Hearing Date; (III) Establishing Assumption And Assignment Procedures; And (IV) Fixing Notice Pr Approving Form Of Notice.

Purchaser's designation of a purchase order as "Noticed" also means that the Purchaser is designating for assumption and assignment all agreements expressly incorporat referenced in such purchase order.

All contract descriptions that appear in the "Contract ID," "Contract Type," "Contract Name/Description," "Business Unit/Department," fields are for purposes of contract lde and shall not be binding on the Debtors or the Purchaser, as the case may be, or serve as an admission, for any purposes in the debtors' chapter 11 cases, including determ substantive rights under the contract, establishing the executory nature of a contract or establishing the Debtors' proposed treatment of the contract for purposes of contr and assignment.

The proposed cure amounts set forth herein are subject to adjustment to reflect additional invoices processed in GM's accounts payable system that relate to the perio Commencement Date.

Additionally, the proposed cure amounts set forth herein may not reflect certain debits, chargebacks, claims or other deductions to which GM may be entitled and, in each with respect thereto are reserved.

GM is updating this website on a daily basis so please check back if you believe that a discrepancy exists in the invoices processed that relate to the period before the Comn