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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)
:
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**EXPONENT, INC.'S OPPOSITION TO DEBTORS' 161ST OMNIBUS
OBJECTION TO CLAIMS**

Creditor Exponent, Inc. ("Exponent") asks that the Court overrule the Debtors' 161st 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) 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' 161st 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

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