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

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In re

**MOTORS LIQUIDATION COMPANY,
et al.,**

f/k/a General Motors Corp., et al.

Debtors.

Chapter 11

Case No. 09-50026(REG)

(Jointly Administered)

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**CROWN EQUIPMENT CORPORATION'S RESPONSE TO
THE DEBTORS' 161ST OMNIBUS OBJECTION TO CLAIMS**

Crown Equipment Corporation d/b/a Crown Lift Trucks ("Crown"), by its counsel, hereby responds to the 161st Omnibus Objection to Claims filed by Motors Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "Debtors"), as follows:

1. On October 16, 2009, Crown filed an unsecured proof of claim (court claim number 11750), for property damage to personal property belonging to Crown and

caused by the Debtors' negligence and/or breach of warranty ("Claim One"). Crown included evidence of its loss for Claim One in the proof of claim filed with the Court. The total amount of Claim One was \$25,683.24.

2. On November 24, 2009, Crown amended Claim One to add an additional sum for an unpaid invoice that the Debtors failed to pay for the purchase of personal property (the "Amended Claim"). Crown included evidence of its loss for the Amended Claim in the proof of claim filed with the Court. The total amount due an owing to Crown under the Amended Claim is \$26,091.69.

3. Neither Claim One nor the Amended Claim was filed pursuant to an executory contract between Crown and the Debtors.

4. On January 26, 2011, Debtors filed their 161st Omnibus Objection "to expunge certain claims....seeking entry of an order disallowing and expunging the claims listed on Exhibit 'A'" of the objection (the "Omnibus Objection").

5. Claim One and the Amended Claim are listed on Exhibit A of the Omnibus Objection.

6. The Omnibus Objection states, in part, that Claim One and the Amended Claim are based on "executory contracts that have been assumed by General Motors LLC ("New GM") pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the "Master Purchase Agreement"), dated as of June 26, 2009.

7. Claim One and the Amended Claim were not based on executory in contracts. There was no pre-existing contract(s) between Crown and the Debtors in relation to Claim One or the Amended Claim. Rather, as noted above, Claim One related to property damage for which the Debtors are responsible, and the Amended Claim is for

the claims brought in Claim One in addition to an invoice the Debtors failed to pay for the purchase of personal property.

8. Accordingly, the asserted basis for Debtors' objection to Crown's claims evidenced by Claim One and the Amended Claim is incorrect as a matter of fact and law and provides no basis whatsoever for expungement of Crown's claim.

9. Crown fully reserves its right to respond to any other claim objection that Debtors may assert or to any additional basis that debtors may assert in respect of Crown's claims.

WHEREFORE, Crown respectfully requests that the Court deny the 161st Omnibus Objection as it pertains to Crown.

Dated: February 22, 2011

STEVENS & LEE, P.C.

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