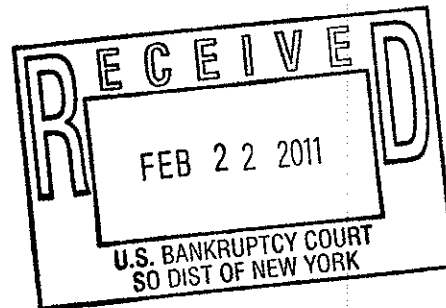


Stephen J. Seaton
1051 Autumnview Court
Rochester, Michigan, 48307

February 16, 2011

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 :
-----X

CLAIMANT RESPONSE AND OBJECTION TO THE DEBTORS' 181st OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefit Claim of Claimant a Retired and Former Executive Employee)

THIS RESPONDS TO THE DEBTORS' OBJECTIONS TO CLAIM NUMBERED BY DEBTORS AS 32794 BY STEPHEN J. SEATON, (CLAIMANT) AND SEEKS THE COURT'S REJECTION TO THE DEBTORS' REQUEST TO DENY AND EXPUNGE THE CLAIM.

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

1. Stephen J. Seaton, is a Retired Salaried Executive, and Claimant of claim numbered 32794 by Debtors' (for the purpose of providing to the Claimant at and after retirement, Personal Umbrella Liability Insurance Coverage at a prescribed level as promised to Claimant while employed at General Motors Corp.). This response to the Debtors' 181st Omnibus Objection to Claims, in accordance with section 502 of Title 11, United States Code (the "Bankruptcy Code"), and this Court's Procedures Order, seeks denial of an order requested by Debtors to disallow and expunge this benefit claim.

2. Whereas the Claimant (Stephen J. Seaton) was a salaried employee of General Motors Corp. for 41 years and 5 months and an Executive for 23 years and 5 months and whereas General Motors Corp. included the benefit claimed above to be

administered upon retirement to Salaried Executive employees as part of the claimants overall compensation plan and whereas, General Motors Corp. was negligent by failing to initiate a grantor trust or other provision to protect this benefit for retired Salaried Executive employees, the Debtor's bear a responsibility to honor this claim.

3. Claimant met the requirements of Court Order (ECF No. 4079) entered by this Court on September 16, 2009, for filing proof of Claim numbered 32794.

Notice

4. Notice of this response and objection to the Debtors' 181st Omnibus Objection to Claims has been provided to all parties shown on Exhibit A annexed hereto to the Court's copy of this response.

5. Stephen J. Seaton, Claimant for Claim numbered 32794 asserts that the Debtors and New GM mutually abdicating responsibility for the benefit discussed in this response to Debtors' 181st Omnibus Objection to this claim for the reasons provided by Debtors, is unjust and therefore Claimant requests that entry of an order granting Debtors the relief requested upon this Debtors' 181st Omnibus Objection to Claims **be denied** by this Bankruptcy Court.



Stephen J. Seaton

Claimant (Claims 32794)

Chapter 11 Case No. 09-50026

EXHIBIT A

RESPONSE TO DEBTORS' OMNIBUS OBJECTION TO CLAIMS

List of Parties provided a copy of the response in conformance to Federal Rules of Bankruptcy Procedure

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