

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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)

**RESPONSE OF THE QUAKER OATS COMPANY TO THE DEBTORS'
209TH OMNIBUS OBJECTION TO CLAIMS**

NOW COMES The Quaker Oats Company, a creditor in the instant Chapter 11 Bankruptcy, by and through its attorneys, Goldberg Segalla, LLP, and hereby responds to the Debtors' 209th Omnibus Objection to Claims with respect to its Claim Number 66214 as follows:

The Debtors object to the claim of The Quaker Oats Company on the basis that the claim should be disallowed pursuant to Section 502(e)(1)(B) of the United States Bankruptcy Code because the claim is duplicative and the Debtors have identified that the surviving claim creditor as the City of Janesville, Wisconsin, Claim Number 27028. However, the claim of the City of Janesville, Wisconsin, Claim Number 27028 has not been finally allowed.

Until such time as Claim Number 27028 is finally allowed, it is premature to disallow the claim of The Quaker Oats Company, Claim Number 66214.

WHEREFORE, The Quaker Oats Company respectfully requests this Honorable Court to deny the relief sought until such time as the Claim of the City of Janesville, Wisconsin, Claim Number 27028 has been finally allowed by this Court, and for such other and further relief as the Court deems just and proper.

Dated: Buffalo, New York
March 21, 2011

GOLDBERG SEGALLA LLP

/s/ Bruce W. Hoover

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NOTICE OF ELECTRONIC FILING AND PROOF OF SERVICE

The undersigned certifies that on March 21, 2011 a copy of the foregoing *Response of The Quaker Oats Company to the Debtors' 209th Omnibus Objection to Claims* was filed with the Clerk of the United States Bankruptcy Court, Southern District of New York using the CM/ECF system which sent notification of such filing to all parties, and a hard copy was served by U.S. Mail, postage prepaid, on the following parties:

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