

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* :
: :
Debtors. : (Jointly Administered)
: :
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ORDER GRANTING DEBTORS' 166th OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims – Industrial Revenue Bonds)

Upon the 166th omnibus objection to claims, dated January 26, 2011 (the “**166th Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), filed pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s supplemental order establishing supplemental rules and authority for filing omnibus objections to certain debt claims (the “**Supplemental Procedures Order**”) (ECF No. 6238), seeking entry of an order disallowing and expunging the Duplicate Debt Claims on the grounds that such claims are duplicative of the Indenture Trustee Claims, all as more fully described in the 166th Omnibus Objection to Claims; and due and proper notice of the 166th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 166th Omnibus Objection to Claims.

need be provided; and the Court having found and determined that the relief sought in the 166th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 166th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the relief requested in the 166th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Duplicate Debt Claims**”) are disallowed and expunged; and it is further

ORDERED that, if applicable, the 166th Omnibus Objection to Claims is adjourned with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Adjourned*” to the date indicated on the Order Exhibit, subject to further adjournments (such actual hearing date, the “**Adjourned Hearing Date**”) (the “**Adjourned Claims**”), and the Debtors’ response deadline with respect to the Adjourned Claims shall be 12:00 noon (prevailing Eastern Time) on the date that is three (3) business days before the Adjourned Hearing Date; and it is further

ORDERED that, if applicable, the 166th Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Withdrawn*”; and it is further

ORDERED that, if applicable, the 166th Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the

heading “*Claim Withdrawn*” as those claims have been withdrawn by the corresponding claimant; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to any claim listed on Exhibit “A” annexed to the 166th Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York

March 7, 2011

s/ Robert E. Gerber

United States Bankruptcy Judge

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ARTHUR H HEMBROOK & ELIZABETH V HEMBROOK JT TEN 189 SOUTH COLLIER BLVD APT C 203 MARCO ISLAND, FL 34145	15173	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$46,271.25 (U)		
			\$46,271.25 (T)		
ARTHUR H HEMBROOK & ELIZABETH V HEMBROOK JT TEN 189 SOUTH COLLIER BLVD APT C-203 MARCO ISLAND, FL 34145	15175	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$15,506.25 (U)		
			\$15,506.25 (T)		
ARTHUR H HEMBROOK & ELIZABETH V HEMBROOK JT TEN 189 SOUTH COLLIER BLVD APT C-203 MARCO ISLAND, FL 34145	15176	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,787.50 (U)		
			\$25,787.50 (T)		
BERTRAM G NEITERMAN 1120 99 ST #502 BAY HARBOR ISLE, FL 33154	3380	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$20,900.00 (P)		
			\$0.00 (U)		
			\$20,900.00 (T)		
BERTRAM G. NEITERMAN 1120 99TH ST. #502 BAY HARBOR ISLAND, FL 33154	4560	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$10,000.00 (P)		
			\$0.00 (U)		
			\$10,000.00 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BERTRAM NEITERMAN 1120 99TH ST #502 BAY HARBOR ISLAND, FL 33154	5277	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$10,000.00 (P)		
			\$0.00 (U)		
			\$10,000.00 (T)		
BERTRAM NEITERMAN 1120 99 ST APT 502 BAY HARBOR IS, FL 33154	29674	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,000.00 (U)		
			\$20,000.00 (T)		
BERTRAM NEITERMAN 1120 99 ST APT #502 BAY HARBOR IS, FL 33154	29676	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,000.00 (U)		
			\$10,000.00 (T)		
BONA K PATZKOUSKY 28766 LOGAN HORNS MILL SUGAR GROVE, OH 43155	10905	Moters Liquidation Company	\$10,000.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$10,000.00 (T)		
CRAWFORD FAMILY LIVING TRUST DAVID AND VERA CRAWFORD 2170 VALLEY VISTA DRIVE DAVISON, MI 48423	5994	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,020.50 (U)		
			\$20,020.50 (T)		
D & B MILLER INVESTMENTS DONALD & BARBARA MILLER, PARTNERS 104 SUNSET COVE LN PALM BEACH GARDEN, FL 33418	63115	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,000.00 (U)		
			\$10,000.00 (T)		

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DONALD L IGNASIK 306 SOUTHWOOD DR ELYRIA, OH 44035	28087	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$15,000.00 (U)		
			\$15,000.00 (T)		
DONALD R WILSON TTEE U/A DTD 02-11-1999 DONALD R WILSON LIV TR 200 W HAMILTON CIR BATTLE CREEK, MI 49015	27366	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$45,000.00 (U)		
			\$45,000.00 (T)		
DOUGLAS B FOSTER 1338 RT9 SPOFFORD, NH 03462 UNITED STATES OF AMERICA	14685	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,000.00 (U)		
			\$25,000.00 (T)		
			Unliquidated		
EDWARD G KLOPFER 6011 CLARK STATE RD GAHANNA, OH 43230	28468	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$15,000.00 (U)		
			\$15,000.00 (T)		
EVAN S WILLIAMS JR & LINDA M WILLIAMS JTWROS 111 W MAIN ST TROY, PA 16947	10931	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,000.00 (U)		
			\$20,000.00 (T)		
F/B/O JOHN A ARGENT REVOCABLE TR UST U/A/D UAD 11-13-91 JOHN A ARGENT TTEE 9800 MAR ANN COURT ST LOUIS, MO 63128	9621	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$2,520.00 (U)		
			\$2,520.00 (T)		

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ILENE BIRGE 2420 ADARE ST ANN ARBOR, MI 48104	45178	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$40,002.80 (U)		
			\$40,002.80 (T)		
JAMES E BOLIN & JAMES E BOLIN TRUST JAMES E BOLIN TRUST U/A DTD 10/6/81 JAMES E BOLIN TRUSTEE 15964 EASYGOER COURT CLINTON TOWNSHIP, MI 48035	14227	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$15,000.00 (U)		
			\$15,000.00 (T)		
JEAN RELJIN 7062 BIG CREEK PARKWAY MIDDLEBURG HTS, OH 44130	14338	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,000.00 (U)		
			\$20,000.00 (T)		
JILL JULIANO P. O. BOX 1342 TROY, MI 48099 UNITED STATES OF AMERICA	65327	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,000.00 (U)		
			\$20,000.00 (T)		
JOAN PHYLLIS MONCRIEFF REV TRUST JOAN PHYLLIS MONCRIEFF TTEE UA DTD 10-21-96 6230 SANDSHORES DR TROY, MI 48085	14292	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,000.00 (U)		
			\$25,000.00 (T)		
JOHN T AND BETTY B BONNER 4559 ARLINGATE COLUMBUS, OH 43220	29013	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,000.00 (U)		
			\$20,000.00 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JULIAN P KORNFELD 4100 PERIMETER CENTER DR STE 150 OKLAHOMA CITY, OK 73112	11518	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$105,000.00 (U)		
			\$105,000.00 (T)		
			Unliquidated		
MARILYN J WEISBACH 2915 HEDGE ROW PASS FORT WAYNE, IN 46804	9599	Moters Liquidation Company	\$20,620.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$20,620.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$41,240.00 (T)		
			Unliquidated		
MARY BETH FUNKE 28689 WALES CHESTERFIELD, MI 48047 UNITED STATES OF AMERICA	68878	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (U)		
			Unliquidated		
MARY C BERKLEY TRUSTEE DR MARY C BERKLEY 7508 N SAN MANUEL SCOTTSDALE, AZ 85258	30732	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,000.00 (U)		
			\$25,000.00 (T)		
			Unliquidated		
OWEN AND JOYCE JOHNSON TRUSTEES OWEN AND JOYCE JOHNSON 4386 DUBLIN ROAD COLUMBUS, OH 43221	44625	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,000.00 (U)		
			\$25,000.00 (T)		
			Unliquidated		
RENNER, INEZ G 5913 CAMPBELL ST SANDUSKY, OH 44870	5627	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$21,779.30 (U)		
			\$21,779.30 (T)		
			Unliquidated		

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ROBERT L GORMAN 5114 HARLEY RD NEW ALBANY, OH 43054	31866	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,000.00 (U)		
			\$10,000.00 (T)		
ROBERT LANDUCCI 5900 ARLINGTON AVE #10R RIVERDALE, NY 10471	9104	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$50,000.00 (U)		
			\$50,000.00 (T)		
ROBERT LANDUCCI 5900 ARLINGTON AVE #10R RIVERDALE, NY 10471	9107	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$50,000.00 (U)		
			\$50,000.00 (T)		
			Unliquidated		
ROBERT LAZARUS JR TRUSTEE ROBERT LAZARUS JR 175 S THIRD ST SUITE 1010 COLUMBUS, OH 43215	28585	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$100,000.00 (U)		
			\$100,000.00 (T)		
ROBERT LAZARUS TRUST DTD 6/21/62 ROBERT LAZARUS JR TRUSTEE 175 S THIRD ST SUITE 1010 COLUMBUS, OH 43215	28584	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$10,000.00 (U)		
			\$10,000.00 (T)		
ROGER L CROSS 2240 BIRCH CIRCLE CLARKSVILLE, IN 47129	4685	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$5,000.00 (U)		
			\$5,000.00 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SARSEP IRA FBO CHRISTINE TRAPP CHRISTINA TRAPP 109 BAY DR ITASCA, IL 60143	17544	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$30,000.00 (P)		
			\$170,000.00 (U)		
			\$200,000.00 (T)		
SKONY-STAMM MARILYN 1530 PALISADE AVE APT 10H FORT LEE, NJ 07024	12132	MLCS Distribution Corporation	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$50,550.00 (U)		
			\$50,550.00 (T)		
SUSAN J BECKER 5029 KINGSWOOD DR CARMEL, IN 46033	9598	Motors Liquidation Company	\$10,310.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$10,310.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$20,620.00 (T)		
WM. LOOK & SONS, INC. HOWARD LOOK 407 ADAMS ST EAST TAWAS, MI 48730	10305	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$22,189.00 (U)		
			\$22,189.00 (T)		
CLAIMS TO BE DISALLOWED AND EXPUNGED	39		\$40,930.00 (S)		
			\$30,930.00 (A)		
			\$70,900.00 (P)		
			\$1,004,626.60 (U)		
			\$1,147,386.60 (T)		

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