

of New York, One Bowling Green, New York, New York 10004, on **June 22, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 221ST OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT “A” ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 221st Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the GUC Trust, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman,

Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), (xii) Gibson, Dunn & Crutcher LLP, attorneys for Wilmington Trust Company as GUC Trust Administrator and for Wilmington Trust Company as Avoidance Action Trust Administrator, 200 Park Avenue, 47th Floor, New York, New York 10166 (Attn: Keith Martorana, Esq.); (xiii) FTI Consulting, as the GUC Trust Monitor and as the Avoidance Action Trust Monitor, One Atlantic Center, 1201 West Peachtree Street, Suite 500, Atlanta, Georgia 30309 (Attn: Anna Phillips); (xiv) Crowell & Moring LLP, attorneys for the Revitalizing Auto Communities Environmental Response Trust, 590 Madison Avenue, 19th Floor, New York, New York 10022-2524 (Attn: Michael V. Blumenthal, Esq.); and (xv) Kirk P. Watson, Esq., as the Asbestos Trust Administrator, 2301 Woodlawn Boulevard, Austin, Texas 78703, so as to be

received no later than **June 15, 2011, at 4:00 p.m. (Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 221st Omnibus Objection to Claims or any claim set forth thereon, the GUC Trust may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 221st Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
May 20, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Motors Liquidation

Company GUC Trust

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Motors Liquidation
Company GUC Trust

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

-----X
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)
: :
-----X

221ST OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

**THIS OBJECTION SEEKS TO DISALLOW CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

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

The Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above-captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented, or modified from time to time, the “**Plan**”), respectfully represents:

Relief Requested

1. Prior to commencing these chapter 11 cases, the Debtors had issued hundreds of millions of shares of common equity that were held by a wide range of investors. In these chapter 11 cases, over a thousand proofs of claim were filed against the Debtors that assert nothing more than the mere ownership of equity interests in the Debtors (the “**Claims for Equity Interests**”). The vast majority of the Claims for Equity Interests apparently were filed by holders of equity interests who erroneously believed that they could assert a claim for the purchase price of their equity interests. The Claims for Equity Interests are, however, objectionable because only a creditor may file a proof of claim, and an equity interest holder is not a creditor. Accordingly, the Claims for Equity Interests should be disallowed as claims and reclassified as equity interests, which will preserve for the holders of such claims any entitlement to a distribution solely on account of the ownership of equity interests.

2. The GUC Trust files this 221st Omnibus Objection (the “**221st Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order disallowing the Claims for Equity Interests listed on **Exhibit “A”** annexed hereto, and reclassifying those Claims for Equity Interests as equity interests.¹

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026.

5. On March 29, 2011, this Court entered an order confirming the Plan (ECF No. 9941). Section 6.2 of Article VI of the Plan, entitled “*Means for Implementation and Execution of the Plan,*” provides for the creation of the GUC Trust to administer certain responsibilities after the Effective Date (as defined in the Plan), including resolving outstanding Disputed General Unsecured Claims (as defined in the Plan). All conditions to the occurrence of the Effective Date were met or waived on March 31, 2011, thereby making the Plan effective as of that date.

6. Section 4.6 of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*” provides that:

Each holder of an Equity Interest shall neither receive nor retain any property or interest in property on account of such Equity Interest; *provided, however,* that in the event all Allowed Claims have been satisfied in full, holders of Equity Interests may receive a pro rata distribution of any remaining assets of the Debtors.

² The Initial Debtors are MLC, MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

The Relief Requested Should Be Approved by the Court

7. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

8. Bankruptcy Rule 3007(d)(7) allows parties in interest to file omnibus objections to claims that are “are interests, rather than claims.” Fed. R. Bankr. P. 3007(d)(7). The rationale behind allowing parties in interest to object to such claims is that the Bankruptcy Code differentiates between a “claim” and an “equity security.” *See* 11 U.S.C. §§ 101(5), 101(16). Under the Bankruptcy Code, those who have “claims” against the Debtors are called “creditors” while those who hold “equity securities” are called “equity security holders.” *See id.* §§ 101(10), 101(17). While creditors were entitled to file proofs of claim to preserve their rights to distributions on account of their claims, equity security holders were not entitled to file proofs of claim to preserve their rights, if any, based solely on their ownership of equity interests. The filing of a proof of claim by an equity security holder for that purpose was neither necessary nor sufficient. *See McGimsey v. USA Capital Diversified Trust Deed Fund, LLC (In re USA Commercial Mortg. Co.)*, 377 B.R. 608, 615 (9th Cir. B.A.P. 2007) (“It is axiomatic that an allowed proof of claim requires something more than mere equity ownership”). While equity security holders in these chapter 11 cases were entitled, to the extent they held “claims” against the Debtors, to file a proof of claim to preserve such “claims,” which are distinct from rights arising solely from the ownership of equity interests, each of the Claims for Equity Interests assert only equity interests. As such, the Claims for Equity Interests should be disallowed and

reclassified as equity interests. The reclassification of the Claims for Equity Interests to equity interests will preserve any entitlement the holders of Claims for Equity Interests have to a distribution, if any, solely on account of the ownership of equity interests.

Reservation of Rights

9. The GUC Trust reserves the right to object to any of the Claims for Equity Interests that are not disallowed in their entirety for any reason and to object on any basis to any of the Claims for Equity Interests that are reclassified as equity interests.

Notice

10. Notice of this 221st Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Sixth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated May 5, 2011 (ECF No. 10183). The GUC Trust submits that such notice is sufficient and no other or further notice need be provided.

11. No previous request for the relief sought herein has been made by the GUC Trust to this or any other Court.

WHEREFORE the GUC Trust respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
May 20, 2011

/s/ Joseph H. Smolinsky_____

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Motors Liquidation
Company GUC Trust

CLAIMS TO RECLASSIFY

CLAIMS TO RECLASSIFY

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
AGNES SCHMITZ 1309 WESTWOOD DR NORTH TONAWANDA, NY 14120	71039	Moters Liquidation Company	\$5,581.39	Equity Interest Claim	Pgs. 1-5
ARLENE K SCHWARTZ 680 NORTH TERRACE AVE MT VERNON, NY 10552	71053	Moters Liquidation Company	\$5,578.62	Equity Interest Claim	Pgs. 1-5
ASHOK MENDIRATTA 5805 GREENEVERS DRIVE RALEIGH, NC 27613	71110	Moters Liquidation Company	\$14,281.04	Equity Interest Claim	Pgs. 1-5
BETTY PICKERING 2200 CLEVELAND APT 302 MIDLAND, MI 48640	71072	Moters Liquidation Company	\$2,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
BRENDA EHRLICH SEGAL 1745 WINTERTHUR CLOSE ATLANTA, GA 30328	71042	Moters Liquidation Company	\$1,812.48	Equity Interest Claim	Pgs. 1-5
CARL C WEBB C/O C C WEBB 42 PENLAWN CT HOWARD, OH 43028	70660	Moters Liquidation Company	\$8,200.00	Equity Interest Claim	Pgs. 1-5
CAROL A OWENS 2301 W MARION AVE PUNTA GORDA, FL 33950	71018	Moters Liquidation Company	\$22,000.00	Equity Interest Claim	Pgs. 1-5
CECIL PIRRONG 2525 NW 60TH OKLAHOMA CITY, OK 73112	70953	Moters Liquidation Company	\$47.10	Equity Interest Claim	Pgs. 1-5
CHRISTOPHER ANTONIOU 10625 W MARIPOSA STREET PHOENIX, AZ 85037	70959	Moters Liquidation Company	\$3,499.47	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

CLAIMS TO RECLASSIFY					
CLAUDE DIONNE 10985 MONROE DRIVE DELTA BC V4E 1N2 CANADA	71089	Moters Liquidation Company	\$2,691.95	Equity Interest Claim	Pgs. 1-5
DOROTHY WEST 1035 LUNDY DR TITUSVILLE, FL 32796	71070	Moters Liquidation Company	\$80.00	Equity Interest Claim	Pgs. 1-5
DUINE SCHWARTZ PO BOX 458 WARSAW, MO 65355	71013	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ESPERANZA RAMIREZ 5413 NW COTTONWOOD LAWTON, OK 73505	71009	Moters Liquidation Company	\$1,972.70	Equity Interest Claim	Pgs. 1-5
GIAMMARCO, JOSEPH 6073 HOLYWELL DRIVE DUBLIN, OH 43017-2721	71061	Moters Liquidation Company	\$19,814.76	Equity Interest Claim	Pgs. 1-5
GLORIA LEWIS 4253 CORSO VENETIA BLVD VENICE, FL 34293	71038	Moters Liquidation Company	\$105.00	Equity Interest Claim	Pgs. 1-5
H K PATEL FAMILY TRUST C/O JAYSHREE A PATEL, TRUSTEE 27 RANCH ROAD UP SADDLE RIVER, NJ 07458	71040	Moters Liquidation Company	\$25,332.31	Equity Interest Claim	Pgs. 1-5
H K PATEL FAMILY TRUST C/O JAYSHREE A PATEL, TRUSTEE 27 RANCH ROAD UP SADDLE RIVER, NJ 07458	71041	Moters Liquidation Company	\$25,575.90	Equity Interest Claim	Pgs. 1-5
HERBERT W YARNALL PO BOX 2159 ALTOONA, PA 16603-2159	71008	Moters Liquidation Company	\$13,252.00	Equity Interest Claim	Pgs. 1-5
IMOGENE S LINGO 3525 MILL VALE RD WINDSOR MILLS, MD 21244	71114	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

CLAIMS TO RECLASSIFY					
JOHN E KIMBALL U/A DTD 12/18/1974 C/O WEST LIBERTY STATE BANK 101 E. 3RD STREET PO BOX 78 WEST LIBERTY, IA 52776	71047	Moters Liquidation Company	\$5,626.57	Equity Interest Claim	Pgs. 1-5
LARRY S MASSEY 426 STEVENS AVE GREENWOOD, SC 29646	71050	Moters Liquidation Company	\$3,637.82	Equity Interest Claim	Pgs. 1-5
LARRY S MASSEY 426 STEVENS AVE GREENWOOD, SC 29646	71112	Moters Liquidation Company	\$3,637.82	Equity Interest Claim	Pgs. 1-5
MARGARET A O'NEILL A/K/A MARGARET ANN O'NEILL 25 STOWELL RD BEDFORD, NH 03110-4714	71119	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MICHAEL HOWARD MAINES 7157 N. ORIOLE Chicago, IL 60631	70798	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MR JACK FEE 4084 HWY #7 RR #1 OMEMEE ONTARIO K0L 2W0 CANADA	71117	Moters Liquidation Company	\$3,082.12	Equity Interest Claim	Pgs. 1-5
PAMELA FERGUSON (CUST) LINDSEY ELENA FERGUSON (TRANSFER MINORS ACT) 758 WOODCHESTER BLOOMFIELD HILLS, MI 48304	71007	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
REBECCA VIALI 710 KELLER LANE TUSCUMBIA, AL 35674	71010	Moters Liquidation Company	\$437,736.00	Equity Interest Claim	Pgs. 1-5
ROBERT SCULLY AND GERTRUDE SCULLY 114 HIGH STREET PORTLAND, CT 06067 UNITED STATES OF AMERICA	71123	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
ROLAND FARLEY PO BOX 63 VILLA RIDGE, MO 63089	71058	Moters Liquidation Company	\$1,401.10	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

CLAIMS TO RECLASSIFY

SUSAN MARIE MORGAN 275 RIVERSIDE DR TROY, OH 45373-1411	12957	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
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SUSAN TEMERE P.O. BOX 743 WAUKEE, IA 50263	71109	Moters Liquidation Company	\$14,000.00	Equity Interest Claim	Pgs. 1-5
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WILLIAM RANKEN 155 CALLE VALLE SERRANO BERNALILLO, NM 87004	71062	Moters Liquidation Company	\$1,070.48	Equity Interest Claim	Pgs. 1-5
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CLAIMS TO RECLASSIFY

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(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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

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

-----X
: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
-----X

ORDER GRANTING 221ST OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

Upon the 221st Omnibus Objection, dated May 20, 2011 (the “**221st Omnibus Objection to Claims**”), of the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above-captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented, or modified from time to time, the “**Plan**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order disallowing the Claims for Equity Interests,¹ and reclassifying those Claims for Equity Interests as equity interests, all as more fully described in the 221st Omnibus Objection to Claims; and due and proper notice of the 221st Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 221st Omnibus Objection to Claims is in the best interests of the Debtors,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 221st Omnibus Objection to Claims.

their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 221st Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 221st 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 Reclassify*” are disallowed and reclassified as equity interests; 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 claims listed on Exhibit “A” annexed to the 221st Omnibus Objection to Claims under the heading “*Claims to Reclassify*” that are not disallowed pursuant to this Order, and any of the Claims for Equity Interests that are reclassified as equity interests; 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
_____, 2011

United States Bankruptcy Judge