

GIBSON, DUNN & CRUTCHER LLP
Adam H. Offenhartz
Matthew J. Williams
Aric H. Wu
Lisa H. Rubin
200 Park Avenue
New York, New York 10166
Telephone: (212) 351-4000

AKIN GUMP STRAUSS HAUER & FELD LLP
Daniel H. Golden
Deborah J. Newman
Naomi Moss
One Bryant Park
New York, New York 10036
Telephone: (212) 872-1000

Attorneys for the Participating Unitholders

*Attorneys for Wilmington Trust Company,
as Trustee for and Administrator of the
Motors Liquidation Company GUC Trust*

**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)

**CROSS-APPELLANTS' STATEMENT OF ISSUES ON CROSS-APPEAL AND
DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure, Wilmington Trust Company, as trustee for and trust administrator of the Motors Liquidation Company GUC Trust (the "GUC Trust"), and certain participating GUC Trust unitholders (the "Unitholders") respectfully submit this (i) statement of issues to be presented on cross-appeal from the judgment entered in this action on June 1, 2015 (ECF No. 13177) (the "Judgment") and the Decision on Motion to Enforce Sale Order entered in this action on April 15, 2015 (ECF No. 13109) (the "Decision"), and (ii) designation of additional items to be included in the record on appeal.

I. Statement of Issues To Be Presented On Cross-Appeal

The GUC Trust and the Unitholders cross-appeal in the event that the equitable mootness holding in the Judgment and Decision is modified, reversed, or vacated in any manner adverse to them, and submit the following statement of issues on their cross-appeal:

1. Did the Bankruptcy Court err in holding that some or all of the Ignition Switch Plaintiffs and Ignition Switch Pre-Closing Accident Plaintiffs had claims under 11 U.S.C. § 101(5)(A) in July 2009, when they could not have contemplated their causes of action at that time and, in some cases, did not own or lease a GM vehicle until after entry of the Sale Order?
2. Did the Bankruptcy Court err in holding that in order to establish a due process violation in connection with entry of the Sale Order, the Ignition Switch Plaintiffs and Ignition Switch Pre-Closing Accident Plaintiffs must demonstrate in a “non-speculative fashion” that they were prejudiced by their lack of a full and fair opportunity to be heard prior to entry of the Sale Order?
3. Did the Bankruptcy Court err in holding that, with the exception of the Ignition Switch Plaintiffs’ Independent Claims, the Ignition Switch Plaintiffs and Ignition Switch Pre-Closing Accident Plaintiffs failed to demonstrate prejudice in connection with entry of the Sale Order?
4. Did the Bankruptcy Court err in holding that the Ignition Switch Plaintiffs’ alleged economic losses from New GM’s recalls and New GM’s violation of federal recall laws do not constitute Assumed Liabilities or otherwise implicate New GM’s obligations under the Amended and Restated Master Sale and Purchase Agreement, dated June 26, 2009?

II. Designation Of Items To Be Included In The Record On Appeal

In addition to the items previously designated for the record on appeal (*see* ECF Nos. 13207, 13208, 13219, 13231, 13236, and 13261), the GUC Trust and the Unitholders designate the following additional items (including any exhibit, annex, or addendum thereto) to be added to the record on appeal:

Item No.	Document	Filing Date	ECF No.
1.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of March 31, 2012	5/15/12	11716
2.	Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report as of June 30, 2012	7/24/12	11972
3.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of June 30, 2012	8/14/12	12012
4.	Quarterly Section 6.2(C) Report and Budget Variance Report as of September 30, 2012	10/19/12	12154
5.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of September 30, 2012	11/09/12	12181
6.	Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report and Budget Variance Report as of December 31, 2012	1/22/13	12296
7.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of December 31, 2012	2/14/13	12328
8.	Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report as of March 31, 2013	4/23/12	12407
9.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of March 31, 2013	5/21/13	12433
10.	Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report and Budget Variance Report as of June 30, 2013	7/22/13	12474
11.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of June 30, 2013	8/9/13	12488
12.	Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report and Budget Variance Report as of September 30, 2013	11/7/13	12540

Item No.	Document	Filing Date	ECF No.
13.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of September 30, 2013	11/7/13	12541
14.	Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report and Budget Variance Report as of December 31, 2013	1/21/14	12585
15.	Motors Liquidation Company GUC Trust Quarterly GUC Trust Reports as of December 31, 2013	2/7/14	12594

Dated: New York, New York
June 29, 2015

Respectfully submitted,

GIBSON, DUNN & CRUTCHER LLP

By: /s/ Aric H. Wu
Adam H. Offenhartz
Matthew J. Williams
Aric H. Wu
Lisa H. Rubin

200 Park Avenue
New York, New York 10166
Telephone: (212) 351-4000
Facsimile: (212) 351-4035

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AKIN GUMP STRAUSS HAUER & FELD LLP

By: /s/ Daniel H. Golden
Daniel H. Golden
Deborah J. Newman
Naomi Moss

One Bryant Park
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