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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	: Case No.: 09-50026 (REG)
f/k/a General Motors Corp., <u>et al.</u>	:
	:
Debtors.	: (Jointly Administered)
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**STATEMENT OF ISSUES AND DESIGNATION OF RECORD ON APPEAL**

By and through the undersigned counsel, Celestine and Lawrence Elliott submit this Statement of Issues and Designation of Record on Appeal pursuant to Rule 8009(a) of the Federal Rules of Bankruptcy Procedure with respect to their appeal under 28 U.S.C. § 158(a)(1) and Rules 8001 and 8002 of the Federal Rules of Bankruptcy Procedure to the United States District Court for the Southern District of New York from: *MEMORANDUM OPINION AND ORDER DENYING MOTION TO PERMIT FILING OF LATE CLAIM*, entered in the above-referenced case by the United States Bankruptcy Court for the Southern District of New York on May 28, 2019 (ECF No. 14516), and respectfully state as follows:

**STATEMENT OF ISSUES**

1. Did the Bankruptcy Court err in finding that the Elliotts’ claim was barred by an impermissible two-year delay based on the Court’s narrow construal of the Elliott Joinder’s reference to “non-ignition switch defects” to exclusively refer to the specific non-ignition switch defects that Lead and Designated counsel pursued in their late claims motions, rather than to signify any defect other than claims related to recall No. 14-047?

2. Did the Bankruptcy Court err in finding that allowing the Elliotts' late claim would result in prejudice when consideration of non-ignition switch late claims had been stayed by the Bankruptcy Court, when no other non-ignition switch plaintiffs filed joinders to recover for economic loss, and when the GUC Trust had not previously claimed surprise and was on notice that the Elliotts' non-ignition switch claim related to a different defect than those pursued by Lead and Designated Counsel?

**DESIGNATED ITEMS**

<b>Doc. Number</b>	<b>Description</b>	<b>Date</b>
<b>4079</b>	Order Establishing the Deadline for Filing Proofs of Claim and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof	9/16/2009
<b>4081</b>	Transcript Regarding Hearing Held on 9/14/2019	9/15/2009
<b>12620</b>	Motion of General Motors LLC Pursuant to 11 U.S.C. §§ 105 and 363 to Enforce the Court's July 5, 2009 Sale Order and Injunction	4/21/2014
<b>12621</b>	Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction, Exhibit 28(BB): Elliott's Pro Se Complaint Filed in the Superior Court of the District of Columbia	4/21/2014
<b>12629</b>	Response to Motion / Objection to Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction	4/22/2014
<b>12697</b>	Scheduling Order Regarding (I) Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction, (II) Objection Filed by Certain Plaintiffs in Respect Thereto, and (III) Adversary Proceeding No. 14-01929	5/16/2014
<b>12793</b>	Order Staying and Restraining Lawrence and Celestine Elliott, and Their Counsel, From Further Proceeding With Their Ignition Switch Action, Except as Expressly Set Forth Herein	7/8/2014
<b>12770</b>	Supplemental Scheduling Order Regarding (I) Motion of General Motors LLC Pursuant to 11 U.S.C. §§ 105 and 363 to Enforce the Court's July 5, 2009 Sale Order and Injunction, (II) Objection Filed by Certain Plaintiffs in Respect Thereto, and (III) Adversary Proceeding No. 14-01929	7/11/2014
<b>12807</b>	Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction Against Plaintiffs in Pre-Closing Accident Lawsuits	8/1/2014

<b>12808</b>	Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction in Monetary Relief Actions, Other Than Ignition Switch Actions	8/1/2014
<b>12815</b>	Decision With Respect to No Stay Pleading and Related Motion to Dismiss for Lack of Subject Matter Jurisdiction	8/6/2014
<b>12826</b>	Stipulations of Fact Pursuant to the Court's 7/11/2014 Supplemental Scheduling Order	8/8/2014
<b>12834</b>	Order Denying the Relief Requested in Plaintiffs Lawrence and Celestine Elliott's No Stay Pleading Pursuant to the Court's Scheduling Orders and Motion for Order of Dismissal for Lack of Subject Matter Jurisdiction Pursuant to Bankr. R. 7012(B) and for Related Relief	8/12/2014
<b>12899</b>	Transcript Regarding Hearing Held on 8/18/2013 Re: Threshold Issues Letters, filed pursuant to the Supplemental Scheduling Order, Dated July 11, 2014	8/21/2014
<b>12897</b>	Scheduling Order Signed on 9/15/2014 Regarding Motion of General Motors LLC to Enforce this Court's July 5, 2009 Sale Order and Injunction Against Plaintiffs in Pre-Closing Accident Lawsuits	9/12/2014
<b>12898</b>	Scheduling Order Regarding Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction in Monetary Relief Actions, Other Than Ignition Switch Actions	9/15/2014
<b>12938</b>	Notice of Filing of Ninth Supplement to Schedule 1 to the Motion of General Motors LLC to Enforce the Court's July 5, 2009 Sale Order and Injunction (Related Exhibits)	10/6/2014
<b>12948</b>	Memorandum of Law, No Stay Pleading and Order filed by Gary Peller on behalf of Sharon Bledsoe	10/13/2014
<b>12981</b>	Opening Brief by General Motors LLC on Threshold Issues Concerning its Motion to Enforce the Sale Order and Injunction	11/5/2014
<b>13003</b>	Transcript Regarding Hearing Held on 8/5/2014 Re: Plaintiffs Lawrence and Celestine Elliotts No Stay Pleading Pursuant to the Courts Scheduling Orders and Motion for Order of Dismissal for Lack of Subject Matter Jurisdiction Pursuant to Bankr. R. 7012(B) and for related relief.	11/21/2014
<b>13109</b>	Decision on Motion to Enforce Sale Order, Signed on 4/15/2015	4/15/2015
<b>13143</b>	Letter Requesting Scheduling for Submission of Non-Threshold Issue Objections Filed by Gary Peller on Behalf of Celestine Elliott	5/13/2015
<b>13153</b>	Letter from Arthur Steinberg to Judge Gerber, responding to Letter filed by Gary Peller, dated 5/13/2015	5/21/2015
<b>13161</b>	Order Signed on 5/27/2015 Re: Letter to the Honorable Robert E. Gerber from Gary Peller Dated 5/21/2015	5/27/2015
<b>13162</b>	Decision Signed on 5/27/2015 Re: Form of Judgment	5/27/2015

<b>13169</b>	Letter Regarding Technical Matters Re: Judgment Filed by Gary Peller on Behalf of Celestine Elliott	5/29/2015
<b>13172</b>	Letter Regarding Proposed Judgment for April 25, 2015 Decision Filed by William P. Weintraub on behalf of Ignition Switch Plaintiffs in Pre-Closing Accident Lawsuits	5/29/2015
<b>13177</b>	Judgment Re: Decision on Motion to Enforce Sale Order, Entered on 4/15/2015	6/1/2015
<b>13316</b>	Response by General Motors LLC To The Ignition Switch Plaintiffs' No Strike Pleading With Regard To The Second Amended Consolidated Complaint; And The Non-Ignition Switch Plaintiffs' Objection Pleading With Regard To The Second Amended Consolidated Complaint	7/23/2015
<b>13344</b>	Objection to Motion / The Ignition Switch Plaintiffs' and Certain Non-Ignition Switch Plaintiffs' Objection to Motion by General Motors LLC To Enforce The Stay Imposed By The Judgment	8/5/2015
<b>13351</b>	Response / Omnibus Response of Wilmington Trust Company, as GUC Trust Administrator and Trustee, and the Participating Unitholders to (A) the Non-Ignition Switch Plaintiffs' GUC Trust Asset Pleading and (B) Certain Non-Ignition Switch Pre-Closing Accident Plaintiffs' Amended Reservation of Rights	8/7/2015
<b>13352</b>	Response / Omnibus Response By General Motors LLC To (I) The GUC Trust Asset Pleading Filed By The Non-Ignition Switch Plaintiffs And (II) The Amended Reservation Of Rights	8/7/2015
<b>13383</b>	Case Management Order Re: No-Strike, No-Stay, Objection, and GUC Trust Asset Pleadings Signed on 8/19/2015	9/3/2015
<b>13390</b>	Letter in Response to Case Management Order, dated August 19, 2015, filed by Arthur Jay Steinberg on behalf of General Motors LLC	9/3/2015
<b>13391</b>	Letter Dated 8/26/15 Re: Case Management Order, filed by Edward S. Weisfelner on behalf of Plaintiffs	9/3/2015
<b>13416</b>	Scheduling Order Regarding Case Management Order Re: No-Strike, No Stay, Objection, and GUC Trust Asset Pleading	9/3/2015
<b>13697</b>	Transcript Regarding Hearing Held on 7/18/2016 Re: Status Conference Re: Motion by General Motors LLC to Enforce the Bankruptcy Court's July 5, 2009 Sale Order and Injunction, and the Rulings in Connection Therewith	7/20/2016
<b>13752</b>	Letter Dated 9/1/2016 to the Honorable Martin Glenn Providing Further Update on Meet and Confer Process on Bankruptcy Issues, filed by Arthur Jay Steinberg on behalf of General Motors LLC	9/1/2016
<b>13775</b>	Order, signed on 10/18/2016, Setting Case Management Conference for 11:30 A.M., November 16, 2016	10/18/2016

<b>13784</b>	Letter to the Honorable Martin Glenn Regarding Update on Related Proceedings, filed by Scott I. Davidson on behalf of General Motors LLC	11/7/2016
<b>13786</b>	Status Report Pursuant to Order Setting Case Management Conference	11/10/2016
<b>13796</b>	Transcript Regarding Hearing Held on 11/16/2016 Re: Case Management Conference (CC: Doc. Number 13786, Related Documents 13373, 13775, 13697)	11/16/2016
<b>13801</b>	Letter to the Honorable Martin Glenn Regarding Update on Related Proceedings Re: Elliott Motion for Leave to File Amended Complaint and to Remand Certain Claims	12/13/2016
<b>13802</b>	Order to Show Cause, Signed on 12/13/2015, Regarding Certain Issues Arising From Lawsuits With Claims Asserted Against General Motors LLC ("New GM") That Involve Vehicles Manufactured by General Motors Corporation ("Old GM")	12/13/2016
<b>13806</b>	Motion to Allow/Motion for an Order Granting Authority to File Late Class Proofs of Claim filed by Edward S. Weisfelner on behalf of Designated Counsel for the Ignition Switch Plaintiffs & Certain Non-Ignition Switch Plaintiffs	12/22/2016
<b>13807</b>	Omnibus Motion to Allow Claims, File Late Proofs of Claim for Personal Injuries and Wrongful Deaths filed by William P. Weintraub	12/13/2016
<b>13811</b>	Motion to Allow Certain Ignition Switch, Non-Ignition Switch and Pre-Sale Accident Plaintiffs Joinder to Pending Motions for Leave to File Late Proofs of Claim, filed by Gary Peller on behalf of Sharon Bledsoe, Celestine Elliott, Lawrence Elliott, Tina Farmer, Dierra Thomas	1/3/2017
<b>13826</b>	Transcript Re: Hearing Held on 1/12/2017 Re: Status Conference Regarding Late Claims Motion, Status Conference Re: Motion For An Order Granting Authority To File Late Class Proofs Of Claim Filed By Edward S. Weisfelner On Behalf Of Designated Counsel For The Ignition Switch Plaintiffs & Certain Non-Ignition Switch Plaintiffs; (CC: Doc. No. 13807) Omnibus Motion To Allow Claims, File Late Proofs Of Claim For Personal Injuries And Wrongful Deaths	1/13/2017
<b>13836</b>	Objection / Ignition Switch Pre-Closing Accident Plaintiffs' Objections to Draft Interrogatories Proposed by New GM, The Participating Unitholders and the GUC Trust filed by William P. Weintraub on behalf of Designated Counsel for Ignition Switch Pre-Closing Accident Plaintiffs	2/8/2017
<b>13837</b>	Objection / Ignition Switch Plaintiffs' Objections to Draft Interrogatories Proposed by New GM and the GUC Trust filed by Edward S. Weisfelner on behalf of Designated Counsel for Ignition Switch Plaintiffs	2/8/2017

<b>13848</b>	Transcript Re: Hearing Held on 2/15/2017 Re: Objections to Order to Show Cause, Motions for Authority to File Late Proofs of Claim	2/17/2017
<b>13865</b>	Memorandum of Law, Opening Brief by General Motors LLC on the 2016 Threshold Issues Set Forth in the Order to Show Cause, filed by Arthur Jay Steinberg on behalf of General Motors LLC	2/27/2017
<b>13866</b>	Memorandum of Law, Plaintiffs' Joint Opening Brief on the 2016 Threshold Issues, filed by Edward S. Weisflener on behalf of Designated Counsel for the Ignition Switch Plaintiffs & Certain Non-Ignition Switch Plaintiffs	2/27/2017
<b>13861</b>	The Elliott, Sesay, and Bledsoe Plaintiffs' Supplemental Opening Brief Regarding the 2016 Threshold Issues	2/27/2017
<b>13869</b>	Order, signed on 3/2/2017, Establishing, Inter Alia, Briefing Schedule for Certain Issues Arising From Late Claim Motions Filed by Ignition Switch Plaintiffs, Non-Ignition Switch Plaintiffs and Certain Ignition Switch Pre-Closing Accident Plaintiffs	3/2/2017
<b>13871</b>	Memorandum of Law, Opening Brief by General Motors LLC With Respect to Initial Late Claim Motions Issues, filed by Arthur Jay Steinberg on behalf of General Motors LLC	3/6/2017
<b>13872</b>	Memorandum of Law, Ignition Switch Plaintiffs' Brief on the Initial Late Claim Motions Issues, filed by Edward S. Weisfelner on behalf of Designated Counsel for Ignition Switch Plaintiffs	3/6/2017
<b>13873</b>	Motion to Allow, Opening Brief of GUC Trust Administrator and Participating Unitholders on the Applicability of Pioneer and Tolling to Plaintiffs Motions to File Late Claims	3/6/2017
<b>13874</b>	Memorandum of Law, Brief on Applicability of Pioneer and Tolling Issues in Connection with Omnibus Motion by Certain Ignition Switch Pre-Closing Accident Plaintiffs for Authority to File Late Proofs of Claim for Personal Injuries and Wrongful Deaths, filed by William P. Weintraub on behalf of Ignition Switch Pre-Closing Accident Plaintiffs	3/6/2017
<b>13879</b>	Memorandum of Law, Opening Brief of GUC Trust Administrator and Participating Unitholders on the Applicability of Pioneer and Tolling to Plaintiffs' Motions to File Late Claims, filed by Mitchell A. Karlan on behalf of Wilmington Trust Company	3/7/2017
<b>13881</b>	Reply to Motion, Brief on Applicability of Pioneer and Tolling Issues in Connection with Omnibus Motion By Certain Ignition Switch Pre-Closing Accident Plaintiffs for Authority to File Late Proofs of Claim for Personal Injuries and Wrongful Deaths, filed by William P. Weintraub on behalf of Ignition Switch Pre-Closing Accident Plaintiffs	3/20/2017

<b>13882</b>	Reply to Motion by General Motors LLC With Respect to Initial Late Claim Motions Issues, filed by Arthur Jay Steinberg on behalf of General Motors LLC	3/20/2017
<b>13883</b>	Reply to Motion, Ignition Switch Plaintiffs' Reply Brief on the Initial Late Claim Motions Issues, filed by Edward S. Weisfelner on behalf of Designated Counsel for Ignition Switch Plaintiffs	3/20/2017
<b>13884</b>	Reply to Motion, Reply Brief of GUC Trust Administrator and Participating Unitholders on the Applicability of Pioneer and Tolling to Plaintiffs' Motions to File Late Claims, filed by Mitchell A. Karlan on behalf of Wilmington Trust Company	3/20/2017
<b>13888</b>	Reply to Motion, Reply Brief by General Motors LLC on the 2016 Threshold Issues Set Forth in the Order to Show Cause, filed by Arthur Jay Steinberg on behalf of General Motors LLC	4/7/2017
<b>13889</b>	Response, Plaintiffs' Joint Reply Brief on the 2016 Threshold Issues, filed by Edward S. Weisfelner on behalf of Designated Counsel for Ignition Switch Plaintiffs & Certain Non-Ignition Switch Plaintiffs	4/7/2017
<b>13896</b>	Letter to the Honorable Martin Glenn Regarding Update on Related Proceedings Re: MDL Supplemental Briefings	4/19/2017
<b>13907</b>	Transcript Regarding Hearing Held on 4/20/2017 Re: Order to Show Cause	4/27/2017
<b>13943</b>	Transcript Regarding Hearing Held on 5/17/2017 Re: Order to Show Cause in Reference to Threshold Issue, Order to Show Cause Re: Pitterman Matter	5/19/2017
<b>13959</b>	Memorandum Opinion and Order, Signed on 6/7/2017, Granting in Part New GM's Motion to Enforce Sale Order Against the Pitterman Plaintiffs and Resolving 2016 Threshold Issue Two: Whether Non-Ignition Switch Plaintiffs are Barred from Asserting Independent Claims Against New GM	6/7/2017
<b>13992</b>	Memorandum Opinion and Order, Signed on 7/12/2017, Deciding Certain 2016 Threshold Issues	7/12/2017
<b>13997</b>	Letter / Motion to Allow and Schedule Discovery, filed by Gary Peller on behalf of Celestine and Lawrence Elliott, Paul Fordham, Momoh Kanu, Ishmail Sesay, and James Tibbs	7/25/2017
<b>14017</b>	Letter in Response to the Request for Discovery Schedule Regarding Due Process Violations Related to Non-Ignition Switch Claims	7/28/2017
<b>14020</b>	Response to Motion, filed by Gary Peller on behalf of Celestine and Lawrence Elliott, Paul Fordham, Momoh Kanu, Ishmail Sesay, and James Tibbs	8/1/2017
<b>14022</b>	Letter in Response to Gary Peller's Letter Requesting a Due Process Discovery Schedule for Non-Ignition Switch Plaintiffs, filed by Arthur Jay Steinberg on behalf of General Motors LLC	8/1/2017

<b>14023</b>	Letter in Response to 7/25/2017 Letter from Gary Peller, filed by Mitchell A. Karlan on behalf of Wilmington Trust Co.	8/1/2017
<b>14382</b>	Letter Regarding the Scheduling of Future Proceedings Concerning Whether Leave Should be Granted to File Late Claims, filed by Gary Peller	12/12/2018
<b>14399</b>	Motion to File Proof of Claim After Claims Bar Date, filed by Gary Peller on behalf of Celestine and Lawrence Elliott	1/21/2019
<b>14408</b>	Motion to Allow The Economic Loss Plaintiffs' Motion to: (1) Extend Bankruptcy Rule 7023 to These Proceedings; (2) Approve the Form and Manner of Notice; (3) Grant Class Certification For Settlement Purposes Upon Final Settlement Approval; (4) Appoint Class Representatives and Class Counsel for Settlement Purposes; and (5) Approve Settlement Agreement	2/1/2019
<b>14409</b>	Motion to Approve Compromise Motion of Motors Liquidation Company GUC Trust to Approve (I) the GUC Trust Administrator's Actions, (II) the Settlement Agreement Among Signatory Plaintiffs and the GUC Trust, and (III) Authorize the Reallocation of GUC Trust Assets	2/1/2019
<b>14410</b>	Letter to Judge Glenn Re: Parties Settlement Agreement filed with the Court on 2/1/2019, filed by Edward S. Weisfelner on behalf of Designated Counsel for the Ignition Switch Plaintiffs and Certain Non-Ignition Switch Plaintiffs	2/1/2019
<b>14417</b>	Objection to Motion, Objection of GUC Trust to Elliotts' Motion to Lift Bar Date and File Proposed Late Proof of Claim	2/11/2019
<b>14418</b>	Response, Joinder of General Motors LLC to Objection of GUC Trust to the Elliotts' Motion to Lift Bar Date and File Proposed Late Proof of Claim	2/11/2019
<b>14419</b>	Letter to Judge Glenn Requesting a Status Conference Regarding Proposed Settlement Procedures, filed by Paul M. Basta on behalf of General Motors LLC	2/11/2019
<b>14427</b>	Reply to Objections to the Elliotts' Motion to Lift Bar Date, filed by Gary Peller on behalf of Celestine and Lawrence Elliott	2/19/2019
<b>14516</b>	Memorandum Opinion and Order, Signed on 5/28/2019, Denying Motion to Permit Filing of Late Claim	5/28/2019
<b>14518</b>	Transcript Regarding Hearing Held on 5/23/2019 Re: Motion to File Proof of Claim After Claims Bar Date	5/28/2019

Dated: June 24, 2019

Respectfully Submitted,

/s/ Gary Peller  
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