### PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM(S)

:	
: Chapter 11 Case No.	
. : 09-50026 (REG)	
:	
: (Jointly Administered)	
:	
X	
•••	x : Chapter 11 Case No. : 09-50026 (REG) : (Jointly Administered) :x

#### NOTICE OF DEBTORS' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS (Tax Claims Assumed by General Motors, LLC)

PLEASE TAKE NOTICE that on May 27, 2010, Motors Liquidation Company

(f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the

"Debtors"), filed their eighteenth omnibus objection to expunge certain tax claims (the

"Eighteenth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider

the Eighteenth Omnibus Objection to Claims will be held before the Honorable Robert E.

Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for

the Southern District of New York, One Bowling Green, New York, New York 10004, on June

29, 2010 at 9:45 a.m. (Eastern Time), or as soon thereafter as counsel may be heard.

### PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE EIGHTEENTH 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 Eighteenth 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-242 (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 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 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, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (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., Amy Caton, 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: Diana G. Adams, 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.); and (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.), so as to be received no later than June 22, 2010 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 Eighteenth Omnibus Objection to Claims or any claim set forth thereon, the Debtors 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 Eighteenth 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 27, 2010

> <u>/s/ Joseph H. Smolinsky</u> 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

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Attorneys for Debtors and		
Debtors in Possession		
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., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
	X	

# DEBTORS' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS (Tax Claims Assumed by General Motors, LLC)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE 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:

Motors Liquidation Company (f/k/a General Motors Corporation) ("MLC") and

its affiliated debtors, as debtors in possession (collectively, the "Debtors"), respectfully

represent:

#### **Relief Requested**

1. The Debtors file this eighteenth omnibus objection to expunge certain tax claims (the "**Eighteenth Omnibus Objection to Claims**") 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 order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "**Procedures Order**") [Docket No. 4180], seeking entry of an order disallowing and expunging the claims listed on **Exhibit "A"** annexed hereto.<sup>1</sup>

2. The Debtors have examined the proofs of claim identified on Exhibit "A" hereto filed by certain taxing authorities (collectively, the "**Taxing Authorities**") and have determined that the proofs of claim listed under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "**Tax Claims**") are claims related to tax liabilities that have been assumed by General Motors, LLC ("**New GM**") pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the "**Master Purchase Agreement**"), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM. The Tax Claims include claims for franchise taxes, payroll taxes, real property taxes, sales and use taxes, income taxes, personal property taxes, or a combination thereof. As described further below, the Tax Claims have been assumed by New GM pursuant to the Master Purchase Agreement and are therefore not liabilities of MLC or the Debtors and should therefore be disallowed and expunged.

<sup>&</sup>lt;sup>1</sup> 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, <u>www.motorsliquidation.com</u>. 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.

### **The Master Purchase Agreement**

3. The Master Purchase Agreement provides, at Article II (*Purchase and* 

Sale), Section 2.1 (Purchase and Sale of Assets; Assumption of Liabilities):

On the terms and subject to the conditions set forth in this Agreement, other than as set forth in Section 6.30, Section 6.34 and Section 6.35, at the Closing, Purchaser shall (a) purchase, accept and acquire from Sellers, and Sellers shall sell, transfer, assign, convey and deliver to Purchaser, free and clear of all Encumbrances (other than Permitted Encumbrances), Claims and other interests, the Purchased Assets and (b) assume and thereafter pay or perform as and when due, or otherwise discharge, all of the Assumed Liabilities.

### 4. Section 2.3(a) of the Master Purchase Agreement (Assumed and Retained

*Liabilities*) provides in pertinent part:

(a) The "Assumed Liabilities" shall consist only of the following Liabilities of Sellers:

all Liabilities of Sellers (A) arising in the Ordinary (v) Course of Business during the Bankruptcy Case through and including the Closing Date, to the extent such Liabilities are administrative expenses of Sellers' estates pursuant to Section 503(b) of the Bankruptcy Code and (B) arising prior to the commencement of the Bankruptcy Cases to the extent approved by the Bankruptcy Court for payment by Sellers pursuant to a Final Order (and for the avoidance of doubt, Sellers' Liabilities in clauses (A) and (B) above include Sellers' Liabilities for personal property Taxes, real estate and/or other ad valorem Taxes, use Taxes, sales Taxes, franchise Taxes, income Taxes, gross receipt Taxes, excise Taxes, Michigan Business Taxes and Michigan Single Business Taxes), in each case, other than (1) Liabilities of the type described in Section 2.3(b)(iv), Section 2.3(b)(vi) and Section 2.3(b)(ix), (2) Liabilities arising under any dealer sales and service Contract and any Contract related thereto, to the extent such Contract has been designated as a Rejectable Executory Contract, and (3) Liabilities otherwise assumed in this Section 2.3(a);

5. The term "Liabilities" is defined in the recitals to the Master Purchase Agreement as follows:

"<u>Liabilities</u>" means any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on or off-balance sheet or otherwise, or due or to become due, including Indebtedness and those arising under any Law, Claim, Order, Contract or otherwise.

6. Pursuant to the Master Purchase Agreement, New GM has assumed all

taxes described above, which include the Tax Claims. Further, New GM has reviewed Exhibit "A" and has acknowledged (subject to its rights as a taxpayer to review and dispute tax claims with the Taxing Authorities in the ordinary course) that it has assumed the types of Tax Claims that form the basis for this Eighteenth Omnibus Objection to Claims as a result of the Master Purchase Agreement. In many cases, the taxes in question have already been satisfied by New GM. The Debtors therefore seek entry of an order disallowing and expunging from the claims register the Tax Claims.

# **Jurisdiction**

7. 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**

8. On June 1, 2009, four of the Debtors (the "**Initial Debtors**")<sup>2</sup> commenced

with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9,

<sup>&</sup>lt;sup>2</sup> The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), 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.).

2009, two additional Debtors (the "**Realm/Encore Debtors**")<sup>3</sup> 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 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

9. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors' cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the Realm/Encore Debtors' cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established June 1, 2010 as the deadline to file proofs of claim).

10. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit "A" have all filed claims against the Initial Debtors.

#### The Relief Requested Should Be Approved by the Court

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*

<sup>&</sup>lt;sup>3</sup> The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

*In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 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).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). The Debtors have compared their books and records with the proofs of claim identified on Exhibit "A" and have determined that the Tax Claims are not the responsibility of MLC or the Debtors, having been assumed by New GM as described herein. New GM has also acknowledged this to be the case. Paragraph 26 of the Order approving the Master Purchase Agreement [Docket No. 2968] provides that:

Except as provided in the [Master Purchase Agreement] or this Order, after the Closing, the Debtors and their estates shall have no further liabilities or obligations with respect to any Assumed Liabilities other than certain Cure Amounts as provided in the [Master Purchase Agreement], and all holders of such claims are forever barred and estopped from asserting such claims against the Debtors, their successors or assigns, and their estates.

13. To avoid the possibility of multiple recoveries by the same creditor, the

Debtors request that the Court disallow and expunge in their entirety the Tax Claims.

### **Notice**

14. Notice of this Eighteenth Omnibus Objection to Claims has been provided

to each claimant listed on Exhibit "A" and parties in interest in accordance with the Third

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 April 29, 2010 [Docket No. 5670].

The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the

Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the

relief requested herein and such other and further relief as is just.

Dated: New York, New York May 27, 2010

> <u>/s/ Joseph H. Smolinsky</u> Harvey R. Miller Stephen Karotkin Joseph H. Smolinsky

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Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
	X	
In re	:	Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.	:	09-50026 (REG)
Debtors.	::	(Jointly Administered)
	X	

### ORDER GRANTING DEBTORS' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS (Tax Claims Assumed by General Motors, LLC)

Upon the eighteenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the "**Eighteenth Omnibus Objection to Claims**"),<sup>1</sup> of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), 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 order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "**Procedures Order**") (Docket No. 4180], seeking entry of an order disallowing and expunging the Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Eighteenth Omnibus Objection to Claims; and due and proper notice of the Eighteenth Omnibus Objection to Claims found and determined that the relief sought in the Eighteenth Omnibus Objection to Claims is in the best interests of the Debtors,

<sup>&</sup>lt;sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Eighteenth Omnibus Objection to Claims.

their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eighteenth 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 Eighteenth 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"** annexed hereto under the heading "*Claims to be Disallowed and Expunged*" are disallowed and expunged; 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 Eighteenth Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*"; 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 \_\_\_\_\_, 2010

United States Bankruptcy Judge

#### Exhibit A

CLAIMS TO BE DISALLOWED AND EXPUNGED									
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference				
ADAMS COUNTY TREASURER PO BOX 869	70076	Motors Liquidation	\$102,129.65 (S)	No Liability; Claims seek	Pgs. 1-5				
BRIGHTON, CO 80601		Company	\$0.00 (A)	recovery of amounts for which					
			\$0.00 (P)	the Debtors are not liable					
			\$0.30 (U)						
			\$102,129.95 (T)						
ALAMANCE COUNTY TAX COLLECTOR	3071	Motors	\$2,909.97 (S)	No Liability; Claims seek	Pgs. 1-5				
24 W ELM ST		Liquidation Company	\$0.00 (A)	recovery of					
GRAHAM, NC 27253			\$0.00 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$2,909.97 (T)						
ALAMEDA COUNTY TAX COLLECTOR	16774	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5				
1221 OAK ST		Liquidation Company	\$0.00 (A)	Claims seek recovery of					
OAKLAND, CA 94612			\$4.30 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$4.30 (T)						
			Unliquidated						
ALEIF INDEPENDENT SCHOOL DISTRICT	51324	Motors	\$564.11 (S)	No Liability;	Pgs. 1-5				
ATTN CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which the Debtors are not					
LP 235 NORTH LOOP WEST SUITE 600			\$0.00 (P)						
HOUSTON, TX 77008			\$0.00 (U)	liable					
			\$564.11 (T)						
ALLEN COUNTY TREASURER	6722	MLCS, LLC	\$0.00 (S)	No Liability;	Pgs. 1-5				
DNE EAST MAIN STREET ROOM 104		,	\$0.00 (A)	Claims seek recovery of	-				
FORT WAYNE, IN 46802 JNITED STATES OF AMERICA			\$719.40 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$719.40 (T)						
			Unliquidated						

### Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount		Grounds For	Objection Page
			Priority (1)		Objection	Reference
ALLEN COUNTY TREASURER	27109	Motors Liquidation	\$1,284,418.30	(S)	No Liability; Claims seek	Pgs. 1-5
ATTN LEGAL OFFICER/BANKRUPTCY DEPT PO BOX 2540		Company	\$0.00	(A)	recovery of	
PERSONAL PROPERTY TAX			\$1,908,859.78	(P)	amounts for which the Debtors are not	
FORT WAYNE, IN 46801			\$0.00	(ID)	liable	
			\$3,193,278.08			
			Unliquidate	ed		
AMHERST COUNTY TREASURER	4532	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
PO BOX 449	4352	Liquidation Company	\$0.00		Claims seek recovery of	8
AMHERST, VA 24521			\$110.99	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$110.99			
			\$110.99	(1)		
ARLINGTON INDEPENDENT SCHOOL DISTRICT	25488	Motors	\$3,670,596.06	(S)	No Liability;	Pgs. 1-5
ATTN: ELIZABETH BANDA CALVO PERDUE, BRANDON, FIELDER, COLLINS & MOTT,		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
LLP			\$0.00	(P)	amounts for which the Debtors are not	
O BOX 13430 ARLINGTON, TX 76094			\$0.00		liable	
			\$3,670,596.06			
AUSTIN COUNTY APPRAISAL DISTRICT	51329	Motors	\$529.36	(S)	No Liability;	Pgs. 1-5
MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT L		Liquidation Company	\$0.00	(A)	Claims seek recovery of amounts for which	
L P 1235 NORTH LOOP WEST SUITE 600			\$0.00	(P)	the Debtors are not	
HOUSTON, TX 77008			\$0.00	(U)	liable	
			\$529.36	(T)		
BALTIMORE COUNTY MARYLAND	38935	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
IOHN E BEVERUNGEN COUNTY ATTORNEY 400 WASHINGTON AVE		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
RM 219			\$15,200.90	(P)	amounts for which the Debtors are not	
TOWSON, MD 21204			\$0.00		liable	
			\$15,200.90	(1)		
			Unliquidate	ed		

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.

# Exhibit A

CLAIMS TO BE DISALLOWED AND EXPUNGED									
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference				
BARTHOLOMEW COUNTY TREASURER PO BOX 1986	819	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5				
COLUMBUS, IN 47202		Company	\$0.00 (A)	recovery of amounts for which					
			\$4,235.32 (P)	the Debtors are not liable					
			\$0.00 (U)						
			\$4,235.32 (T)						
BARTHOLOMEW COUNTY TREASURER	820	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5				
PO BOX 1986		Liquidation Company	\$0.00 (A)	recovery of amounts for which					
COLUMBUS, IN 47202			\$46.36 (P)	the Debtors are not liable					
			\$0.00 (U)	nable					
			\$46.36 (T)						
BARTHOLOMEW COUNTY TREASURER	821	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5				
PO BOX 1986		Liquidation Company	\$0.00 (A)	Claims seek recovery of					
COLUMBUS, IN 47202		1 5	\$7,999.78 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$7,999.78 (T)						
BARTHOLOMEW COUNTY TREASURER	822	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5				
PO BOX 1986		Liquidation Company	\$0.00 (A)	Claims seek recovery of					
COLUMBUS, IN 47202			\$27.36 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$27.36 (T)						
BENTON COUNTY TREASURER	17282	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5				
PO BOX 630		Liquidation Company	\$92.07 (A)	Claims seek recovery of					
520 MARKET STREET PROSSER, WA 99350		Company	\$0.00 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$92.07 (T)						
			Unliquidated						
BERLIN, TOWN COLLECTOR	2908	MLCS, LLC	\$0.00 (S)	No Liability;	Pgs. 1-5				
240 KENSINGTON ROAD		,	\$0.00 (A)	Claims seek recovery of	-				
BERLIN, CT 06037			\$0.00 (P)	amounts for which the Debtors are not					
			\$1,868.52 (U)	liable					
			\$1,868.52 (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".

### Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BLADEN COUNTY REVENUE ADMINSTRATION PO BOX 385	69268	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
		Company	\$0.00 (A)	recovery of amounts for which	
ELIZABETHTOWN, NC 28337			\$35.38 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$35.38 (T)		
BLOUNT COUNTY REVENUE COMMISSIONER	16939	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
220 2ND AVE E STE 102		Liquidation Company	\$0.00 (A)	recovery of	
DNEONTA, AL 35121			\$0.00 (P)	amounts for which the Debtors are not liable	
			\$18.00 (U)	nable	
			\$18.00 (T)		
BONNEVILLE COUNTY TREASURER	1192	Motors	\$12.78 (S)	No Liability; Claims seek	Pgs. 1-5
MARK R HANSEN - TAX COLLECTOR 505 N CAPITAL AVE		Liquidation Company	\$0.00 (A)	recovery of	
IDAHO FALLS, ID 83402			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$12.78 (T)		
			Unliquidated		
BOTETOURT COUNTY	66282	66282 Motors Liquidation Company	\$0.00 (S)	No Liability;	Pgs. 1-5
PO BOX 100			\$0.00 (A)	Claims seek recovery of	
FINCASTLE, VA 24090			\$62,307.45 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$62,307.45 (T)		
SOWIE CENTRAL APPRAISAL DISTRICT	69156	Motors	\$4,332.81 (S)	No Liability; Claims seek	Pgs. 1-5
ATTN MICHAEL REED 700 JEFFREY WAY STE 100		Liquidation Company	\$0.00 (A)	recovery of	
PO BOX 1269			\$0.00 (P)	amounts for which the Debtors are not	
ROUND ROCK, TX 78680			\$0.00 (U)	liable	
			\$4,332.81 (T)		
BROWARD COUNTY REVENUE COLLECTOR	496	Motors Liquidation	\$410.17 (S)	No Liability; Claims seek	Pgs. 1-5
REVENUE COLLECTION DIVISION GOVERNMENTAL CENTER ANNEX		Company	\$0.00 (A)	recovery of amounts for which	
ATTN: LITIGATION DEPT 115 S ANDREWS AVE			\$0.00 (P)	the Debtors are not liable	
FORT LAUDERDALE, FL 33301			\$0.00 (U)		
			\$410.17 (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.

# Exhibit A

CLAIMS TO BE DISALLOWED AND EXPUNGED									
Name and Address of Claimant	Claim #	Debtor	Claim Amoun Priority (1		Grounds For Objection	Objection Page Reference			
BRYAN COUNTY TREASURER 402 W EVERGREEN	32752	Motors Liquidation	\$0.00		No Liability; Claims seek	Pgs. 1-5			
		Company	\$0.00	(A)	recovery of amounts for which				
DURANT, OK 74701			\$115.00	(P)	the Debtors are not liable				
			\$0.00	(U)					
			\$115.00	(T)					
BUCHANAN COUNTY	21020	Motors	\$48.03	(S)	No Liability;	Pgs. 1-5			
PO BOX 1056		Liquidation Company	\$0.00	(A)	Claims seek recovery of				
GRUNDY, VA 24614		Company			amounts for which				
			\$0.00	(P)	the Debtors are not liable				
			\$0.00	(U)					
			\$48.03	(T)					
BURKBURNETT INDEPENDENT SCHOOL	1181	Motors	\$688.38	(S)	No Liability; Claims seek	Pgs. 1-5			
DISTRICT ATTN HAROLD LEREW		Liquidation Company	\$0.00	(A)	recovery of				
PERDUE BRANDON FIELDER COLLINS & MOTT		1.5	\$0.00	(P)	amounts for which the Debtors are not				
LLP PO BOX 8188			\$0.00	( <b>r</b> ')	liable				
WICHITA FALLS, TX 76307			\$0.00	(U)					
wielinin mills, in 10501			\$688.38	(T)					

			Unliquidated		
BURKE COUNTY TAX COLLECTOR	6176	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 219		Company	\$0.00 (A)	recovery of amounts for which	
MORGANTON, NC 28680			\$2,262.21 (P)	the Debtors are not liable	
			\$0.00 (U)	liable	
			\$2,262.21 (T)		
BURLESON COUNTY	83	Motors	\$18.51 (S)	No Liability;	Pgs. 1-5
ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS, &		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
MOTT, L L P 3301 NORTHLAND DR, SUITE 505			\$0.00 (P)	the Debtors are not liable	
AUSTIN, TX 78731			\$0.00 (U)		
			\$18.51 (T)		
			Unliquidated		

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CLAIMS TO BE DISALLOWED AND EXPUNGED								
Name and Address of Claimant	Claim #	Debtor	Claim Amount a Priority (1)	and	Grounds For Objection	Objection Page Reference		
BUTLER COUNTY	10633	Motors Liquidation	\$0.00 (\$	(S)	No Liability; Claims seek	Pgs. 1-5		
REVENUE COMMISSIONER 700 COURT SQUARE		Company	\$0.00 (A	A)	recovery of amounts for which			
GREENVILLE, AL 36037			\$2,483.70 (1	(P)	the Debtors are not liable			
			\$0.00 (U	U)				
			\$2,483.70 (7	(T)				
BUTLER COUNTY TREASURER	66277	Motors	\$56.36 (\$	(S)	No Liability;	Pgs. 1-5		
205 W CENTRAL				Liquidation Company	\$0.00 (A	A)	Claims seek recovery of	
EL DORADO, KS 67042			\$0.00 (1	(P)	amounts for which the Debtors are not liable			
			\$0.00 (U	U)				
			\$56.36 (*	(T)				
CAMERON INDEPENDENT SCHOOL DISTRICT	82	Motors Liquidation	\$21.98 (\$	(S)	No Liability; Claims seek	Pgs. 1-5		
ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS & MOTT,		Company	\$0.00 (A	A)	recovery of amounts for which			
L L P 3301 NORTHLAND DR, SUITE 505			\$0.00 (1	(P)	the Debtors are not liable			
AUSTIN, TX 78731			\$0.00 (U	U)	nable			
			\$21.98 (	T)				

			Unliquidat	ed		
CAMP CAD	14389	Motors Liquidation	\$75.31	(S)	No Liability; Claims seek	Pgs. 1-5
ELIZABETH WELLER LINEBARGER GOGGAN BLAIR AND SAMPSON,		Company	\$0.00	(A)	recovery of amounts for which	
LLP 2323 BRYAN ST SUITE 1600			\$0.00	(P)	the Debtors are not liable	
DALLAS, TX 75201			\$0.00	(U)		
			\$75.31	(T)		

		Unliquidate	ed		
2848	Motors Liquidation	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
203 NORTH COURT ST. TAYLOR CTY. CT. HOUSE, 2ND FL	Company	\$0.00	(A)	recovery of amounts for which	
		\$0.00	(P)	the Debtors are not liable	
		\$16.87	(U)		
		\$16.87	(T)		
	2848	Liquidation	2848 Motors \$0.00 Liquidation Company \$0.00 \$0.00 \$16.87	Liquidation	2848 Motors \$0.00 (S) No Liability;   Liquidation Claims seek   Company \$0.00 (A) recovery of   amounts for which \$0.00 (P) the Debtors are not   liable \$16.87 (U)

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# Exhibit A

Name and Address of Claimant	Claim #	Debtor	VED AND EXPUNGED Claim Amount and Priority (1)	Grounds For	Objection Pag Reference
			Priority (1)	Objection	
CARROLL COUNTY TAX COLLECTOR PO BOX 432	2937	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
		Company	\$0.00 (A)	recovery of amounts for which	
BERRYVILLE, AR 72616			\$48.05 (P)	the Debtors are not liable	
			\$0.00 (U)	nable	
			\$48.05 (T)		
CARROLL INDEPENDENT SCHOOL DISTRICT	25491	Motors	\$2,007.39 (S)	No Liability;	Pgs. 1-5
ATTN ELIZABETH BANDA CALVO X/O PERDUE BRANDON FIELDER COLLINS &		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
AOTT LLP		1 2	\$0.00 (P)	amounts for which the Debtors are not	
O BOX 13430 ARLINGTON, TX 76094			\$0.00 (U)	liable	
			\$2,007.39 (T)		
CARTER COUNTY TREASURER	20331	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
B ST SW STE 104		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
RDMORE, OK 73401		company	\$29.31 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$29.31 (T)		
	10.000		\$0.00 (S)	No Liability;	Pgs. 1-5
CARTERET COUNTY TAX COLLECTOR 02 COURTHOUSE SQUARE	10689	Motors Liquidation		Claims seek	Pgs. 1-5
BEAUFORT, NC 28516		Company	\$0.00 (A)	recovery of amounts for which	
12101 OK1, 10 20010			\$96.90 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$96.90 (T)		
CASS COUNTY	36767	Motors	\$13.54 (S)	No Liability;	Pgs. 1-5
ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
LP			\$0.00 (P)	amounts for which the Debtors are not	
O BOX 2007 YLER, TX 75710			\$0.00 (U)	liable	
			\$13.54 (T)		
			\$1 <i>3.3</i> 4 (1)		
ELINA INDEPENDENT SCHOOL DISTRICT	17725	Motors	\$33.67 (S)	No Liability;	Pgs. 1-5
% ELIZABTEH BANDA CALVO PERDUE BRANDON FIELDER COLLINS & MOTT	-	Liquidation Company	\$0.00 (A)	Claims seek recovery of	
LP			\$0.00 (P)	amounts for which the Debtors are not	
PO BOX 13430 ARLINGTON, TX 76094			\$0.00 (U)	liable	
- ,					
			\$33.67 (T)		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and	Grounds For	Objection Pag
		2000	Priority (1)	Objection	Reference
CENTRAL APPRAISAL DISTRICT OF TAYLOR	69141	Motors	\$1,146.43 (S)	No Liability;	Pgs. 1-5
COUNTY C/O MICHAEL REED		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY, SUITE 100			\$0.00 (P)	the Debtors are not liable	
O BOX 1269 OUND ROCK, TX 78680			\$0.00 (U)	hitole	
			\$1,146.43 (T)		
			Unliquidated		
CHAMBERS COUNTY REVENUE COMMISSIONER	14125	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
ATTN WENDY Y WILLIAMS REVENUE COMMISSIONER		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
25 LAYFAYETTE ST; STE A LAFAYETTE, AL 36862			\$0.00 (P)	the Debtors are not liable	
ATATLITE, AL 30602			\$15.68 (U)	nable	
			\$15.68 (T)		
CHARLES COUNTY MARYLAND	60015	Motors Liquidation	\$64.39 (S)	No Liability; Claims seek	Pgs. 1-5
C/O MEYERS RODBELL & ROSENBAUM PA 5801 KENTWORTH AVENUE SUITE 400		Company	\$0.00 (A)	recovery of amounts for which	
RIVERDALE, MD 20737			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$64.39 (T)		
			Unliquidated		
CHARTER TOWNSHIP OF YPSILANTI	65727	Motors Liquidation	\$1,044,314.54 (S)	No Liability; Claims seek	Pgs. 1-5
C/O RUTH ANN JANNICK TREASURER 2000 S HURON RIVER DR		Company	\$0.00 (A)	recovery of amounts for which	
YPSILANTI, MI 48197			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$1,044,314.54 (T)		
CHATHAM COUNTY TAX COMMISSIONER	557	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
P O BOX 8324		Company	\$0.00 (A)	recovery of amounts for which	
SAVANNAH, GA 31412			\$405.98 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$405.98 (T)		
			Unliquidated		

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# Exhibit A

	-	IS TO BE DISALLOW			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
CHERRY COUNTY TREASURER	19207	Motors Liquidation	\$14.54 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 290		Company	\$0.00 (A)	recovery of amounts for which	
ALENTINE, NE 69201			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)	intoic	
			\$14.54 (T)		
CHEYENE COUNTY TREASURER	19809	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 217		Liquidation Company	\$0.00 (A)	recovery of	
SIDNEY, NE 69162			\$17.94 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$17.94 (T)		
CIMARRON MUNICIPAL UTILITY DISTRICT	51322	Motors	\$106.61 (S)	No Liability;	Pgs. 1-5
ATTN CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
LP 235 NORTH LOOP WEST STE 600			\$0.00 (P)	amounts for which the Debtors are not	
HOUSTON, TX 77008			\$0.00 (U)	liable	
			\$106.61 (T)		
CITY & COUNTY OF SAN FRANCISCO	22143	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
C/O CITY & COUNTY OF SAN FRANCISCO TAX		Liquidation Company	\$0.00 (A)	recovery of	
SUREAU OF DELINQUENT REVENUE / BANKRUPTCY UNIT			\$13,503.71 (P)	amounts for which the Debtors are not liable	
O BOX 7426 AN FRANCISCO, CA 94120			\$0.00 (U)	liable	
AN IKANCISCO, CA 94120			\$13,503.71 (T)		
	22144	Ma	\$317,775.79 (S)	No Liability;	Pgs. 1-5
CITY & COUNTY OF SAN FRANCISCO Z/O CITY & COUNTY OF SAN FRANCISCO TAX	22144	Motors Liquidation		Claims seek	rgs. 1-3
COLLECTOR BUREAU OF DELINQUENT REVENUE /		Company	\$0.00 (A) \$0.00 (P)	recovery of amounts for which the Debtors are not	
BANKRUPTCY UNIT PO BOX 7426			\$0.00 (P) \$0.00 (U)	liable	
SAN FRANCISCO, CA 94120					
			\$317,775.79 (T)		

	CLAIN	IS TO BE DISALLOV	ED AND EAI UNG	ED		
Name and Address of Claimant	Claim #	Debtor	Claim Amount Priority (1		Grounds For Objection	Objection Pag Reference
CITY AND COUNTY OF DENVER / TREASURY	70175	Motors	\$21,007.97	(S)	No Liability; Claims seek	Pgs. 1-5
ATTN KAREN KATROS BANKRUPTCY ANALYST 201 W COLFAX AVENUE DEPARTMENT 1001		Liquidation Company	\$0.00	(A)	recovery of amounts for which	
ENVER, CO 80202			\$21,007.97	(P)	the Debtors are not liable	
			\$0.00	(U)		
			\$42,015.94	(T)		
CITY OF ATHENS	12993	Motors	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
/ICHAEL L KEITH, BRAD HARRIS YO BOX 849		Liquidation Company	\$0.00	(A)	recovery of	
ATHENS, TN 37371			\$19,263.00	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$19,263.00	(T)		
CITY OF ATHENS	12994	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
TTN MICHAEL L KEITH, BRAD HARRIS D BOX 849		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
ATHENS, TN 37371			\$113.00	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$113.00	(T)		
CITY OF ATHENS	12995	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
ATTN MICHAEL L KEITH, BRAD HARRIS PO BOX 849		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
ATHENS, TN 37371			\$6.00	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$6.00	(T)		
TTY OF ATHENS	12996	Motors	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
ATTN MICHAEL L KEITH, BRAD HARRIS 20 BOX 849		Liquidation Company	\$0.00	(A)	recovery of amounts for which	
THENS, TN 37371			\$158.00	(P)	the Debtors are not liable	
			\$0.00	(U)	naole	
			\$158.00	(T)		
CITY OF BURLINGTON TAX DEPT	7664	Motors	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 1358		Liquidation Company	\$0.00	(A)	recovery of amounts for which	
BURLINGTON, NC 27216			\$0.00	(P)	the Debtors are not liable	
			\$2,806.39	(U)	nadie	
			\$2,806.39	(T)		

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Name and Address of Claimant	Claim #	Claim # Debtor		t and	Grounds For	<b>Objection Page</b>
			Priority (1	)	Objection	Reference
CITY OF CLEBURNE C/O ELIZABETH BANDA CALVO	17729	Motors Liquidation	\$600.82 \$0.00		No Liability; Claims seek recovery of	Pgs. 1-5
PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, LLP PO BOX 13430		Company	\$0.00		amounts for which the Debtors are not	
ARLINGTON, TX 76094			\$0.00	(U)	liable	
			\$600.82			
CITY OF CLEVELAND TENNESSEE	9853	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
C/O OFFICE OF CITY CLERK		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
PO BOX 1519 CLEVELAND, TN 37364		<b>,</b> ,	\$43.00	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$43.00	(T)		
CITY OF DANVILLE	33551	Motors	\$0.00	(S)	No Liability; Claims seek recovery of	Pgs. 1-5
DIVISION OF CENTRAL COLLECTION PO BOX 3308		Liquidation Company	\$0.00	(A)		
/P TAX			\$693.13	(P)	amounts for which the Debtors are not	
DANVILLE, VA 24543			\$0.00	(U)	liable	
			\$693.13	(T)		
CITY OF DENTON C/O SAWKO & BURROUGHS PC	7654	Motors Liquidation	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
1100 DALLAS DRIVE STE 100		Company	\$0.00	(A)	recovery of amounts for which	
DENTON, TX 76205			\$7.72	(P)	the Debtors are not liable	
			\$0.00	(U)		
			\$7.72	(T)		
CITY OF ENNIS	490	Motors	\$167.08	(S)	No Liability;	Pgs. 1-5
ATTN: ELIZABETH BANDA CALVO PERDUE, BRANDON, FIELDER, COLLINS & MOTT		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
LLP 4025 WOODLAND PARK BLVD, SUITE 300			\$0.00	(P)	amounts for which the Debtors are not	
ARLINGTON, TX 76013			\$0.00	(U)	liable	
			\$167.08	(T)		
			Unliquidate			

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			ED AND EXPUNGED		
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
CITY OF FLINT	70275	Motors	\$267,189.42 (S)	No Liability; Claims seek	Pgs. 1-5
ATTN DIRECTOR LEGAL DEPARTMENT CITY HALL		Liquidation Company	\$0.00 (A)	recovery of amounts for which	
.101 S SAGINAW ST FLINT, MI 48502			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$267,189.42 (T)		
CITY OF FRANKLIN TAX COLLECTOR	15135	Motors	\$116.00 (S)	No Liability;	Pgs. 1-5
OST ROBERTSON NOWAK, PLLC SPECIAL COUNSEL, CITY OF FRANKLIN		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
PO BOX 681346 FRANKLIN, TN 37068			\$0.00 (P)	the Debtors are not liable	
,,,,			\$0.00 (U)	nuolo	
			\$116.00 (T)		
			Unliquidated		
CITY OF FRANKLIN TAX COLLECTOR	15136	Motors Liquidation	\$76.00 (S)	No Liability; Claims seek	Pgs. 1-5
'OST ROBERTSON NOWAK, PLLC PECIAL COUNSEL, CITY OF FRANKLIN O BOX 681346 RANKLIN, TN 37068		Company	\$0.00 (A)	recovery of amounts for which	
			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$76.00 (T)		
			Unliquidated		
CITY OF FRANKLIN TAX COLLECTOR YOST ROBERTSON NOWAK, PLLC	15137	Motors Liquidation	\$23.00 (S)	No Liability; Claims seek	Pgs. 1-5
PECIAL COUNSEL, CITY OF FRANKLIN O BOX 681346		Company	\$0.00 (A)	recovery of amounts for which	
RANKLIN, TN 37068			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$23.00 (T)		
			Unliquidated		
CITY OF FRANKLIN TAX COLLECTOR	15138	Motors Liquidation	\$1.00 (S)	No Liability; Claims seek	Pgs. 1-5
OST ROBERTSON NOWAK, PLLC SPECIAL COUNSEL, CITY OF FRANKLIN		Company	\$0.00 (A)	recovery of amounts for which	
PO BOX 681346 FRANKLIN, TN 37068			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$1.00 (T)		

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### Exhibit A

		IS TO BE DISALLOV			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
CITY OF FREDERICKSBURG VIRGINIA PO BOX 267	501	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
FREDERICKSBURG, VA 22404		Company	\$0.00 (A)	recovery of amounts for which	
EDERICKSBURG, VA 22404			\$10.43 (P)	the Debtors are not liable	
			\$0.00 (U)	intere	
			\$10.43 (T)		
CITY OF FREMONT	14939	Motors Liquidation	\$40.32 (S)	No Liability; Claims seek	Pgs. 1-5
101 EAST MAIN		Company	\$0.00 (A)	recovery of amounts for which	
FREMONT, MI 49412			\$0.00 (P)	the Debtors are not	
			\$0.00 (U)	liable	
			\$40.32 (T)		
CITY OF GAINSVILLE	245	245 Motors \$8 Liquidation Company	\$8,808.43 (S)	No Liability; Claims seek recovery of	Pgs. 1-5
TAX OFFICE PO BOX 2496			\$0.00 (A)		
GAINESVILLE, GA 30503			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$8,808.43 (T)		
			Unliquidated		
CITY OF GREENVILLE	36761	Motors	\$497.21 (S)	No Liability;	Pgs. 1-5
ATTN DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
LLP PO BOX 2007			\$0.00 (P)	the Debtors are not liable	
TYLER, TX 75710			\$0.00 (U)	nable	
			\$497.21 (T)		
CITY OF HAMPTON	1188	Motors	\$930.09 (S)	No Liability;	Pgs. 1-5
CITY OF HAMPTON TREASURER		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
1 FRANKLIN STREET SUITE 100 HAMPTON, VA 23669		Company	\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$930.09 (T)		
			Unliquidated		

Name and Address of Claimant	Claim # Debtor		Claim Amount and	Grounds For	Objection Pag
			Priority (1)	Objection	Reference
CITY OF HARTFORD CT	48372	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
TAX COLLECTOR C/O ATTORNEY KENNETH B. KAUFMAN		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
THE LAW OFFICE OF KENNETH B. KAUFMAN, LL 63 FOREST HILLS DRIVE			\$0.00 (P)	the Debtors are not liable	
ARMINGTON, CT 06032			\$417.02 (U)	hable	
			\$417.02 (T)		
CITY OF HASLET	25493	Motors	\$3,394.83 (S)	No Liability;	Pgs. 1-5
ATTN ELIZABETH BANDA CALVO C/O PERDUE BRANDON FIELDER COLLINS &		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
MOTT LLP PO BOX 13430			\$0.00 (P)	amounts for which the Debtors are not	
ARLINGTON, TX 76094			\$0.00 (U)	liable	
			\$3,394.83 (T)		
CITY OF HIDALGO C/O JOHN T BANKS	959	Motors Liquidation	\$468.32 (S)	No Liability; Claims seek	Pgs. 1-5
PERDUE BRANDON FIELDER COLLINS & MOTT		Company	\$0.00 (A)	recovery of amounts for which	
3301 NORTHLAND DR SUITE 505			\$0.00 (P)	the Debtors are not liable	
AUSTIN, TX 78731			\$0.00 (U)		
			\$468.32 (T)		
			Unliquidated		
CITY OF HILLSDALE	13149	Motors Liquidation	\$123.74 (S)	No Liability; Claims seek	Pgs. 1-5
97 N BROAD ST		Company	\$0.00 (A)	recovery of amounts for which	
HILLSDALE, MI 49242			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)	nable	
			\$123.74 (T)		
CITY OF HOLLAND	425	Motors	\$45.17 (S)	No Liability; Claims seek	Pgs. 1-5
C/O RONALD J VANDER VEEN PO BOX 1767		Liquidation Company	\$0.00 (A)	recovery of amounts for which	
HOLLAND, MI 49422			\$0.00 (P)	the Debtors are not	
			\$0.00 (U)	liable	
			\$45.17 (T)		
			Unliquidated		

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#### Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
	30222	Motors	\$11.69 (S)	No Liability;	Pgs. 1-5
CITY OF ITHACA 129 W EMERSON ST	30222	Liquidation		Claims seek	1.50.1.0
CITY HALL		Company	\$0.00 (A)	recovery of amounts for which	
THACA, MI 48847			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)	hadd	
			\$11.69 (T)		
CITY OF LAPEER	30925	Motors	\$69.56 (S)	No Liability;	Pgs. 1-5
576 LIBERTY PARK		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
LAPEER, MI 48446		1 2	\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$69.56 (T)		
CITY OF LEWISVILLE	7653	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
C/O SAWKO & BURROUGHS PC		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
100 DALLAS DRIVE STE 100 DENTON, TX 76205			\$117.91 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$117.91 (T)		
CITY OF LINDEN	36766	Motors	\$7.10 (S)	No Liability;	Pgs. 1-5
ATTN DAVID HUDSON		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
PERDUE BRANDON FIELDER COLLINS & MOTT LLP		company	\$0.00 (P)	amounts for which the Debtors are not	
PO BOX 2007 FYLER, TX 75710			\$0.00 (U)	liable	
, ,			\$7.10 (T)		
			\$7.10 (1)		
CITY OF LIVONIA	18497	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
TREASURER'S OFFICE 33000 CIVIC CENTER DRIVE		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
JVONIA, MI 48154		1 2	\$5,155.09 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$5,155.09 (T)		
			Unliquidated		
CITY OF MEMPHIS (TN)	927	Motors	\$48,168.47 (S)	No Liability;	Pgs. 1-5
ATTN ELIZABETH WELLER JINEBARGER GOGGAN BLAIR & SAMPSON LLP		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
2323 BRYAN STREET SUITE 1600			\$0.00 (P)	amounts for which the Debtors are not	
DALLAS, TX 75201			\$0.00 (U)	liable	
			\$48,168.47 (T)		
			÷10,100.17 (1)		
			Unliquidated		

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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.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and	Grounds For	Objection Pag
Name and Address of Crannant		Debtor	Priority (1)	Objection	Reference
CITY OF MEMPHIS (TN)	70176	Motors Liquidation	\$24.17 (S)	No Liability; Claims seek	Pgs. 1-5
C/O ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP		Company	\$0.00 (A)	recovery of amounts for which	
23 BRYAN STREET SUITE 1600 ALLAS, TX 75201			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$24.17 (T)		
			Unliquidated		
CITY OF MIDLAND	1165	Motors	\$503.69 (S)	No Liability; Claims seek	Pgs. 1-5
ATTN CITY ATTORNEY 333 W ELLSWORTH ST		Liquidation Company	\$0.00 (A)	recovery of	
MIDLAND, MI 48640			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$503.69 (T)		
			Unliquidated		
CITY OF MONROE	7510	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
D BOX 1249 15 N. BROAD ST.		Liquidation Company	\$0.00 (A)	recovery of	
IONROE, GA 30655			\$194.21 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$194.21 (T)		
CITY OF MONROE	29876	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 69		Liquidation Company	\$0.00 (A)	recovery of	
MONROE, NC 28111			\$329.62 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$329.62 (T)		
CITY OF MORGANTON	2092	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
PO BOX 3448		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
MORGANTON, NC 28680		1	\$0.00 (P)	amounts for which the Debtors are not	
			\$1,630.06 (U)	liable	
			\$1,630.06 (T)		
CITY OF MOUNT VERNON	36760	Motors	\$17.87 (S)	No Liability;	Pgs. 1-5
ATTN DAVID HUDSON		Liquidation Company	\$0.00 (A)	Claims seek recovery of	2
PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007			\$0.00 (P)	amounts for which the Debtors are not	
TYLER, TX 75710			\$0.00 (U)	liable	
LER, 1X /3/10			\$17.87 (T)		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount		Grounds For	Objection Pag
			Priority (1)		Objection	Reference
CITY OF NEW HAVEN CITY COLLECTOR PO BOX 236	30270	Motors Liquidation	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
		Company	\$0.00	(A)	recovery of amounts for which	
EW HAVEN, MO 63068			\$35,948.16	(P)	the Debtors are not liable	
			\$0.00	(U)	huble	
			\$35,948.16	(T)		
TTY OF PHARR	81	Motors	\$3,859.90	(S)	No Liability;	Pgs. 1-5
ATTN: JOHN T BANKS PERDUE, BRANDON, FIELDER, COLLINS, &		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
AOTT, L L P			\$0.00	(P)	amounts for which the Debtors are not	
301 NORTHLAND DR, SUITE 505 AUSTIN, TX 78731			\$0.00	(U)	liable	
			\$3,859.90	(T)		
			Unliquidate	ed		
CITY OF RICHMOND, VIRGINIA	9456	Motors Liquidation	\$2,277.09	(S)	No Liability; Claims seek	Pgs. 1-5
ATTN D PADGETT, CITY HALL, ROOM 100 00 EAST BROAD STREET AICHMOND, VA 23219		Liquidation Company	\$0.00	(A)	recovery of amounts for which	
			\$0.00	(P)	the Debtors are not	
			\$0.00	(U)	liable	
			\$2,277.09	(T)		
CITY OF RICHMOND, VIRGINIA	9457	Motors	\$57.48	(S)	No Liability;	Pgs. 1-5
ATTN: D PADGETT, CITY HALL, ROOM 100	,107	Liquidation Company	\$0.00		Claims seek recovery of	0
00 EAST BROAD STREET RICHMOND, VA 23219		Company	\$0.00		amounts for which the Debtors are not	
					liable	
			\$0.00			
			\$57.48	(T)		
TTY OF ROANOKE	1032	Motors	\$1,267.21	(S)	No Liability;	Pgs. 1-5
O SAWKO & BURROUGHS, P C		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
100 DALLAS DRIVE, SUITE 100 DENTON, TX 76205		1 2	\$0.00	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$1,267.21			
			φ1,207.21	(1)		
TTY OF ROANOKE	7652	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
C/O SAWKO & BURROUGHS PC 100 DALLAS DR STE 100		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
DENTON, TX 76205			\$53,432.55	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$53,432.55			

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
CITY OF SAN MARCOS (HAYS)	22481	Motors	\$10.47 (S)	No Liability;	Pgs. 1-5
C/O DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	22101	Liquidation Company	\$0.00 (A)	Claims seek recovery of	C C
THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428			\$0.00 (P)	amounts for which the Debtors are not	
AUSTIN, TX 78760			\$0.00 (U)	liable	
			\$10.47 (T)		
			Unliquidated		
CITY OF TIFTON, GA	2958	Motors	\$8.96 (S)	No Liability;	Pgs. 1-5
300 ARMOUR RD		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
IFTON, GA 31794			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$8.96 (T)		
CITY OF VIRGINIA BEACH	61627	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
CITY OF VIRGINIA BEACH TREASURER BANKRUPTCY RECORDS		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
2401 COURTHOUSE DRIVE VIRGINIA BEACH, VA 23456			\$222.00 (P)	amounts for which the Debtors are not	
VIKGINIA BEACH, VA 25450			\$0.00 (U)	liable	
			\$222.00 (T)		
CITY OF WACO &/OR WACO INDEPENDENT SCHOOL DISTRICT	69143	Motors Liquidation	\$409.96 (S)	No Liability; Claims seek	Pgs. 1-5
C/O MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC		Company	\$0.00 (A)	recovery of amounts for which	
700 JEFFREY WAY, SUITE 100			\$0.00 (P)	the Debtors are not liable	
PO BOX 1269 ROUND ROCK, TX 78680			\$0.00 (U)		
			\$409.96 (T)		
Claims to be Disallowed and	96	\$6,792,471.70 (S)			
Expunged Totals		<b>\$92.07</b> (A)			

(S)	\$6,792,471.70		Claims to be Disallowed and
(A)	\$92.07		Expunged Totals
(P)	\$2,155,211.61		
(U)	\$6,772.84		
(T)	\$8,954,548.22		
(1)	\$8,954,548.22		

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