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' TWENTY-FIRST OMNIBUS OBJECTION TO <u>CLAIMS</u> (Tax Claims Assumed by General Motors, LLC)

Upon the twenty-first omnibus objection to expunge certain tax claims, dated May 27, 2010 (the "**Twenty-First Omnibus Objection to Claims**"),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), 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 Twenty-First Omnibus Objection to Claims; and due and proper notice of the Twenty-First Omnibus Objection to Claims having been provided, and it appearing that no other

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

or further notice need be provided; and the Court having found and determined that the relief sought in the Twenty-First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twenty-First 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 Twenty-First 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 Twenty-First Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*"; and it is further

2

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 June 29, 2010

> <u>s/ Robert E. Gerber</u> United States Bankruptcy Judge

Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SALINE COUNTY TAX COLLECTOR 215 N MAIN ST STE 3	21759	Motors Liquidation	\$0.00 (S) \$0.00 (A)	No Liability; Claims seek recovery of	Pgs. 1-5
BENTON, AR 72015		Company	\$14.59 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$14.59 (T)		
SARASOTA COUNTY TAX COLLECTOR	22854	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
01 S WASHINGTON BLVD		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
SARASOTA, FL 34236			\$291.56 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$291.56 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE	6960	6960 Motors Liquidation Company	\$15,283.64 (S)	No Liability; Claims seek recovery of	Pgs. 1-5
PO BOX 2751 MEMPHIS, TN 38101			\$0.00 (A)		
			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$15,283.64 (T)		
			Unliquidated		
HELBY COUNTY TRUSTEE	6964	Motors Liquidation	\$310.59 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 2751		Company	\$0.00 (A)	recovery of amounts for which	
/EMPHIS, TN 38101 JNITED STATES OF AMERICA			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)	huble	
			\$310.59 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE	6965	Motors Liquidation	\$44,983.80 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 2751		Company	\$0.00 (A)	recovery of amounts for which	
MEMPHIS, TN 38101 JNITED STATES OF AMERICA			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$44,983.80 (T)		
			Unliquidated		

(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

CLAIMS TO BE DISALLOWED AND EXPUNGED									
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference				
SHELBY COUNTY TRUSTEE	69983	Motors Liquidation	\$53.59 (S)	No Liability; Claims seek	Pgs. 1-5				
PO BOX 2751		Company	\$0.00 (A)	recovery of amounts for which					
MEMPHIS, TN 38101			\$0.00 (P)	the Debtors are not liable					
			\$0.00 (U)						
			\$53.59 (T)						
			Unliquidated						
SHELBY COUNTY TRUSTEE	69986	Motors Liquidation	\$839.37 (S)	No Liability; Claims seek	Pgs. 1-5				
20 BOX 2751		Company	\$0.00 (A)	recovery of amounts for which					
MEMPHIS, TN 38101			\$0.00 (P)	the Debtors are not liable					
			\$0.00 (U)						
			\$839.37 (T)						
			Unliquidated						
SHELBY COUNTY TRUSTEE	69987	Motors	\$109.62 (S)	No Liability; Claims seek	Pgs. 1-5				
PO BOX 2751		Liquidation Company	\$0.00 (A)	recovery of amounts for which					
MEMPHIS, TN 38101			\$0.00 (P)	the Debtors are not liable					
			\$0.00 (U)	nable					
			\$109.62 (T)						
			Unliquidated						
SHELBY COUNTY TRUSTEE	69988	Motors	\$107.18 (S)	No Liability; Claims seek	Pgs. 1-5				
PO BOX 2751		Liquidation Company	\$0.00 (A)	recovery of					
MEMPHIS, TN 38101			\$0.00 (P)	amounts for which the Debtors are not liable					
			\$0.00 (U)	liable					
			\$107.18 (T)						
			Unliquidated						
SHELBY COUNTY TRUSTEE	69989	Motors	\$25.33 (S)	No Liability;	Pgs. 1-5				
PO BOX 2751		Liquidation Company	\$0.00 (A)	Claims seek recovery of					
MEMPHIS, TN 38101			\$0.00 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$25.33 (T)						
HELBY COUNTY TRUSTEE	6958	Motors	\$14.28 (S)	No Liability;	Pgs. 1-5				
PO BOX 2751		Liquidation Company	\$0.00 (A)	Claims seek recovery of	-				
MEMPHIS, TN 38101		· · · · · · · · · · · · · · · · · · ·	\$0.00 (P)	amounts for which the Debtors are not					
			\$0.00 (U)	liable					
			\$14.28 (T)						
			Unliquidated						

(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

Page 2

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

Name and Address of Claimant	Claim #	Debtor	Claim Amount and	Grounds For	Objection Pag
			Priority (1)	Objection	Reference
SHELBY COUNTY TRUSTEE PO BOX 2751	6963	Motors Liquidation	\$137.48 (S) \$0.00 (A)	No Liability; Claims seek recovery of	Pgs. 1-5
MEMPHIS, TN 38101		Company	\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$137.48 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE	6961	Motors	\$45.07 (S)	No Liability;	Pgs. 1-5
PO BOX 2751		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
MEMPHIS, TN 38101			\$0.00 (P)	the Debtors are not	
			\$0.00 (U)	liable	
			\$45.07 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE	6959	Motors Liquidation	\$10.96 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 2751 MEMPHIS, TN 38101		Company	\$0.00 (A)	recovery of amounts for which	
			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$10.96 (T)		
			Unliquidated		
SHELBY COUNTY TRUSTEE PO BOX 2751	6966	Motors Liquidation	\$19.30 (S)	No Liability; Claims seek	Pgs. 1-5
иемрнія, ти 38101		Company	\$0.00 (A)	recovery of amounts for which	
JNITED STATES OF AMERICA			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$19.30 (T)		
			Unliquidated		
SHENANDOAH COUNTY TAX COLLECTOR	28537	Motors	\$72,855.47 (S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 365		Liquidation Company	\$0.00 (A)	recovery of amounts for which	
WOODSTOCK, VA 22664			\$0.00 (P)	the Debtors are not liable	
			\$0.00 (U)	liable	
			\$72,855.47 (T)		
HERIFF OF MINGO COUNTY	933	Motors	\$15.50 (S)	No Liability;	Pgs. 1-5
PO BOX 1270		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
WILLIAMSON, WV 25661			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$15.50 (T)		

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

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

Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
SHERIFF OF WOOD COUNTY PO BOX 1985	771	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
		Company	\$0.00 (A)	recovery of amounts for which	
PARKERSBURG, WV 26102			\$77.90 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$77.90 (T)		
SHOSHONE COUNTY	61792	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
00 BANK ST STE 110		Company	\$0.00 (A)	recovery of amounts for which	
VALLACE, ID 83873			\$66.92 (P)	the Debtors are not liable	
			\$0.00 (U)	habie	
			\$66.92 (T)		
KAGIT COUNTY A POLITICAL SUBDIVISION OF	456	Motors	\$74.08 (S)	No Liability;	Pgs. 1-5
VASHINGTON STATE KAGIT COUNTY TREASURER		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
VO LINDA PATTERSON O BOX 518			\$0.00 (P)	amounts for which the Debtors are not liable	
MOUNT VERNON, WA 98273			\$0.00 (U)	nabie	
			\$74.08 (T)		
MITH COUNTY TRUSTEE	14945	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
AMIE D WINKLER, BELLAR AND WINKLER 12 MAIN STREET NORTH,		Liquidation Company	\$0.00 (A)	recovery of	
CARTHAGE, TN 37030			\$60.00 (P)	amounts for which the Debtors are not liable	
			\$5.00 (U)	liable	
			\$65.00 (T)		
MITH COUNTY TRUSTEE	14946	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
AMIE D WINKLER, BELLAR AND WINKLER 12 MAIN STREET NORTH		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
ARTHAGE, TN 37030			\$5.00 (P)	amounts for which the Debtors are not	
			\$60.00 (U)	liable	
			\$65.00 (T)		
MITH COUNTY TRUSTEE	14947	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
AMIE D WINKLER, BELLAR AND WINKLER		Liquidation Company	\$0.00 (A)	Claims seek recovery of	-
12 MAIN STREET NORTH CARTHAGE, TN 37030		pm.,	\$6.00 (P)	amounts for which the Debtors are not	
			\$59.00 (U)	liable	
			\$65.00 (T)		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SMITH COUNTY TRUSTEE	14948	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
AMIE D WINKLER, BELLAR & WINKLER 212 MAIN STREET NORTH		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
CARTHAGE, TN 37030			\$65.00 (P)	the Debtors are not	
			\$0.00 (U)	liable	
			\$65.00 (T)		
NOHOMISH COUNTY TREASURER	197	Motors	\$315.74 (S)	No Liability;	Pgs. 1-5
ATTN: BANKRUPTCY OFFICER 0000 ROCKEFELLER AVE M/S 501		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
EVERETT, WA 98201			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$315.74 (T)		
SPALDING COUNTY TAX COMMISSIONER	4738	Motors	\$170.69 (S)	No Liability;	Pgs. 1-5
PO BOX 509		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
GRIFFIN, GA 30224			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$170.69 (T)		
SPOKANE COUNTY TREASURER	1404	Motors	\$333.31 (S)	No Liability;	Pgs. 1-5
PO BOX 199		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
POKANE, WA 99210			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$333.31 (T)		
PRING INDEPENDENT SCHOOL DISTRICT TAX OFFICE	51327	Motors	\$1,167.62 (S)	No Liability;	Pgs. 1-5
OLANDA M HUMPREY ERDUE BRANDON FIELDER COLLINS & MOTT LLP		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
235 NORTH LOOP WEST SUITE 600			\$0.00 (P)	amounts for which the Debtors are not	
IOUSTON, TX 77008			\$0.00 (U)	liable	
			\$1,167.62 (T)		
	68438	MLCS, LLC	\$0.00 (S)	No Liability;	Pgs. 1-5
T CHARLES COUNTY COUNTY COLLECTOR 01 N 2ND ST #134	00+00	MLCJ, LLC	\$0.00 (A)	Claims seek recovery of	- 8 9
GAINT CHARLES, MO 63301			\$6,050.80 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$6,050.80 (T)		
			Unliquidated		

(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
ST FRANCOIS COUNTY COLLECTOR	29342	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
1 W LIBERTY SUITE 201		Liquidation Company	\$0.00 (A)	Claims seek recovery of amounts for which	
FARMINGTON, MO 63640			\$63,070.69 (P)	the Debtors are not	
			\$0.00 (U)	liable	
			\$63,070.69 (T)		
T JOHN THE BAPTIST PARISH TAX COLLECTOR	36130	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
801 WEST AIRLINE HIGHWAY 2 O BOX 1600		Liquidation Company	\$0.00 (A)	recovery of	
A PLACE, LA 70069			\$137.07 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$137.07 (T)		
ST LOUIS CO COLLECTOR OF REVENUE	698		\$0.00 (S)	No Liability;	Pgs. 1-5
1 S CENTRAL AVENUE CLAYTON, MO 63105		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
			\$55.18 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$55.18 (T)		
T LOUIS CO COLLECTOR OF REVENUE	699	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
1 S CENTRAL AVENUE		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
CLAYTON, MO 63105			\$15.77 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$15.77 (T)		
T LOUIS CO COLLECTOR OF REVENUE	702	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
1 S CENTRAL AVENUE		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
CLAYTON, MO 63105			\$991.21 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$991.21 (T)		
T LOUIS CO COLLECTOR OF REVENUE	704	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
I S CENTRAL AVENUE		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
CLAYTON, MO 63105			\$5,443.88 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$5,443.88 (T)		

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

Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STANDISH CITY TREASURER	68329	Motors	\$350.99 (S)	No Liability;	Pgs. 1-5
399 E BEAVER ST		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
STANDISH, MI 48658			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$350.99 (T)		
STANLY COUNTY TAX COLLECTOR	17716	Motors	\$8,449.25 (S)	No Liability;	Pgs. 1-5
201 S 2ND ST RM 104		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
ALBEMARLE, NC 28001			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$8,449.25 (T)		
SUMTER COUNTY TREASURER	69426	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
PO BOX 1775		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
SUMTER, SC 29151			\$2,629.27 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$2,629.27 (T)		
SUTTER COUNTY TAX COLLECTOR	432	Motors	\$363.04 (S)	No Liability; Claims seek	Pgs. 1-5
463 2ND STREET		Liquidation Company	\$0.00 (A)	recovery of	
YUBA CITY, CA 95991			\$0.00 (P)	amounts for which the Debtors are not liable	
			\$0.00 (U)	nable	
			\$363.04 (T)		
			Unliquidated		
TAX COLLECTOR OF DALLAS COUNTY ALABAMA	5097	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
C/O TAMMY KING PO BOX 987		Company	\$0.00 (A)	recovery of amounts for which	
SELMA, AL 36702			\$12.22 (P)	the Debtors are not liable	
			\$0.00 (U)		
			\$12.22 (T)		
			Unliquidated		
TAX COLLECTOR SANTA ROSA COUNTY ATTN: DELINQUENT TAX DEPT PO BOX 7100 MILTON, FL 32572	355	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(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
TAX COLLECTOR SANTA ROSA COUNTY ATTN: DELINQUENT TAX DEPT PO BOX 7100 MILTON, FL 32572	356	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
TENNESSEE DEPARTMENT OF REVENUE	65710	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
C/O ATTORNEY GENERAL PO BOX 20207		Liquidation Company	\$0.00 (A)	recovery of	
NASHVILLE, TN 37202			\$5,170,398.36 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$5,170,398.36 (T)		
			Unliquidated		
TIPPECANOE COUNTY TREASURER	839	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
20 N 3RD STREET LAFAYETTE, IN 47901		Liquidation Company	\$0.00 (A)	recovery of amounts for which	
			\$973.50 (P)	the Debtors are not	
			\$0.00 (U)	liable	
			\$973.50 (T)		
TOWN OF WILKESBORO	3990	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
PO BOX 1056		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
WILKESBORO, NC 28697			\$300.59 (P)	amounts for which the Debtors are not liable	
			\$0.00 (U)	liable	
			\$300.59 (T)		
FOWN OF WYTHEVILLE	1736	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
PO BOX 533		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
WYTHEVILLE, VA 24382			\$18,737.87 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$18,737.87 (T)		
TREASURER CITY OF SAGINAW	6918	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
1315 S WASHINGTON AVE RM 105		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
SAGINAW, MI 48601			\$0.00 (P)	amounts for which the Debtors are not	
			\$248.68 (U)	liable	
			\$248.68 (T)		
			Unliquidated		

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

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

Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference
IREASURER CITY OF SAGINAW 1315 S WASHINGTON AVE RM#105	6921	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
		Company	\$0.00 (A)	recovery of amounts for which	
SAGINAW, MI 48601			\$0.00 (P)	the Debtors are not liable	
			\$1,737.57 (U)		
			\$1,737.57 (T)		
			Unliquidated		
TREASURER CITY OF SAGINAW	6922	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
1315 S WASHINGTON AVE RM# 105		Company	\$0.00 (A)	recovery of amounts for which	
SAGINAW, MI 48601			\$0.00 (P)	the Debtors are not liable	
			\$2,995.29 (U)	nuole	
			\$2,995.29 (T)		
			Unliquidated		
TREASURER CITY OF SAGINAW	6923	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
315 S WASHINGTON AVE RM# 105 SAGINAW, MI 48601		Company	\$0.00 (A)	recovery of amounts for which	
			\$0.00 (P)	the Debtors are not liable	
			\$62.50 (U)	nable	
			\$62.50 (T)		
			Unliquidated		
TREASURER OF WYTHE COUNTY	1702	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
225 S 4TH ST STE 104		Company	\$0.00 (A)	recovery of amounts for which	
WYTHEVILLE, VA 24382			\$100,415.62 (P)	the Debtors are not liable	
			\$0.00 (U)	nable	
			\$100,415.62 (T)		
IREASURER, CITY OF SAGINAW	6917	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
1315 S WASHINGTON AVE RM #105		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
SAGINAW, MI 48601			\$0.00 (P)	amounts for which the Debtors are not	
			\$490.41 (U)	liable	
			\$490.41 (T)		
			Unliquidated		
TYLER ISD	36769	Motors	\$752.10 (S)	No Liability;	Pgs. 1-5
PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
ryler, TX 75710			\$0.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$752.10 (T)		

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

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

Name and Address of Claimant	Claim #	Debtor	Claim Amount Priority (1)		Grounds For Objection	Objection Pag Reference
VALWOOD IMPROVEMENT AUTHORITY	67125	Motors	\$21,389.27	(S)	No Liability;	Pgs. 1-5
C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: ELIZABETH BANDA CALVO		Liquidation Company	\$0.00	(A)	Claims seek recovery of amounts for which	
POBOX 13430			\$0.00	(P)	the Debtors are not	
ARLINGTON, TX 76094			\$0.00	(U)	liable	
			\$21,389.27	(T)		
/ENTURA COUNTY, CALIFORNIA	64776	Motors	\$180,156.34	(S)	No Liability;	Pgs. 1-5
ATTN: BANKRUPTCY		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
CO LAWRENCE L MATHENEY, TAX COLLECTOR 00 S VICTORIA AVE		- • • • • • • • • • • • • • • • • • • •	\$0.00	(P)	amounts for which the Debtors are not	
'ENTURA, CA 93009			\$0.00		liable	
			\$180,156.34			
			\$180,150.34	(1)		
VAKE COUNTY REVENUE DEPARTMENT	67119	MLCS, LLC	\$0.00	(S)	No Liability; Claims seek	Pgs. 1-5
OST OFFICE BOX 550 RALEIGH, NC 27602			\$0.00	(A)	recovery of	
			\$4,220.15	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$4,220.15	(T)		
VAKE COUNTY REVENUE DEPARTMENT	70202	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
O BOX 550		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
RALEIGH, NC 27602			\$873.38	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$873.38	(T)		
VAKE COUNTY REVENUE DEPARTMENT	67113	Motors	\$0.00	(S)	No Liability;	Pgs. 1-5
OST OFFICE BOX 550		Liquidation Company	\$0.00	(A)	Claims seek recovery of	
ALEIGH, NC 27602			\$9,712.42	(P)	amounts for which the Debtors are not	
			\$410.62	(U)	liable	
			\$10,123.04	(T)		
VALTON COUNTY TREASURER	17717	Motors	\$1,096.72	(S)	No Liability; Claims seek	Pgs. 1-5
03 S HAMMOND DR STE 100		Liquidation Company	\$0.00	(A)	recovery of	
10NROE, GA 30655			\$0.00	(P)	amounts for which the Debtors are not	
			\$0.00	(U)	liable	
			\$1,096.72	(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".

Name and Address of Claimant	Claim #	Debtor	Claim Amount a Priority (1)	and	Grounds For Objection	Objection Pag Reference
WARREN COUNTY COLLECTOR	14529	Motors	\$0.00 (3	S)	No Liability;	Pgs. 1-5
LINDA STUDE 105 S MARKET ST		Liquidation Company	\$0.00 (4	A)	Claims seek recovery of	
WARRENTON, MO 63383			\$66.95 (1	P)	amounts for which the Debtors are not	
			\$0.00 (U	U)	liable	
			\$66.95 (*	T)		
			Unliquidated	1		
WASHINGTON COUNTY TAX COLLECTOR	5454	Motors	\$0.00 ((S)	No Liability;	Pgs. 1-5
280 N COLLEGE AVE		Liquidation Company	\$0.00 (4	A)	Claims seek recovery of	
STE 202 FAYETTEVILLE, AR 72701		Company	\$122,698.48 (amounts for which the Debtors are not	
			\$0.00 (1		liable	
			\$122,698.48 (*	1)		
			Unliquidated			
WAYNE COUNTY TAX COLLECTOR	8506	Motors Liquidation	\$0.00 (3	(S)	No Liability; Claims seek	Pgs. 1-5
PO BOX 580478 CHARLOTTE, NC 28258		Company	\$0.00 (4	A)	recovery of amounts for which	
			\$3,442.41 (P)	the Debtors are not liable	
			\$0.00 (0	U)	nable	
			\$3,442.41 (*	T)		
WAYNE COUNTY TREASURER	1173	Motors	\$543.30 ((S)	No Liability;	Pgs. 1-5
401 E MAIN ST		Liquidation Company	\$0.00 (4	A)	Claims seek recovery of	
RICHMOND, IN 47374			\$0.00 ((P)	amounts for which the Debtors are not	
			\$0.00 (U	U)	liable	
			\$543.30 (*	T)		
WAYNE COUNTY TREASURER WOJTOWICZ #18759	214	Motors	\$1,287.50 ((S)	No Liability;	Pgs. 1-5
400 MONROE ST, SUITE #520		Liquidation Company	\$0.00 (4	A)	Claims seek recovery of	
DETROIT, MI 48226		Company	\$0.00 (1		amounts for which the Debtors are not	
			\$0.00 (I		liable	
			\$1,287.50 (*	T)		
WAYNE COUNTY TREASURER WOJTOWICZ #18759 400 MONROE ST, SUITE #520	215	Motors Liquidation	\$219,316.39 (No Liability; Claims seek	Pgs. 1-5
DETROIT, MI 48226		Company	\$0.00 (2	A)	recovery of amounts for which	
DETROIT, MI 40220			\$0.00 ()	(P)	the Debtors are not liable	
			\$0.00 (U	U)		
			\$219,316.39 (T)		

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

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

CLAIMS TO BE DISALLOWED AND EXPUNGED							
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Pag Reference		
WELLS COUNTY TREASURER SHAR MECHLING C/O WELLS COUNTY TREASURER WELLS COUNTY COURTHOUSE 102 W MARKET ST	10058	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5		
			\$5,515.72 (P)				
STE 204 COURTHOUSE BLUFFTON, IN 46714			\$0.00 (U)	liable			
			\$5,515.72 (T)				
VEST VIRGINIA STATE TAX DIVISION	6982	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5		
PO BOX 766	Liquidation Company		\$0.00 (A)	Claims seek recovery of			
CHARLESTON, WV 25323 UNITED STATES OF AMERICA			\$400,000.00 (P)	amounts for which the Debtors are not liable			
			\$0.00 (U)	hable			
			\$400,000.00 (T)				
			Unliquidated				
VHITE COUNTY TRUSTEE	1882	Motors Liquidation	\$693.00 (S)	No Liability; Claims seek	Pgs. 1-5		
BRENDA C OFFICER E BOCKMAN WAY VHITE CO COURTHOUSE RM 102		Company	\$0.00 (A)	recovery of amounts for which			
SPARTA, TN 38583			\$0.00 (P)	the Debtors are not liable			
			\$0.00 (U) \$693.00 (T)				
			\$095.00 (1)				
VICHITA COUNTY	14853	Motors Liquidation Company	\$784.16 (S)	No Liability; Claims seek recovery of amounts for which	Pgs. 1-5		
IAROLD LEREW PERDUE, BRANDON, FIELDER, COLLINS AND MOTT, LLP			\$0.00 (A)				
PO BOX 8188 WICHITA FALLS, TX 76307			\$0.00 (P)	the Debtors are not liable			
			\$0.00 (U)				
			\$784.16 (T)				
			Unliquidated				
VILKES COUNTY TAX COLLECTOR YO BOX 63029	3337	3337 Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5		
20 BOX 63029 CHARLOTTE, NC 28263		Company	\$0.00 (A)	recovery of amounts for which			
			\$428.34 (P)	the Debtors are not liable			
			\$0.00 (U)				
			\$428.34 (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".

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
VILLIAMSON COUNTY TRUSTEE	1568	Motors Liquidation Company	\$558.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
VO YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS YO BOX 681346 TRANKLIN, TN 37068			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)	liable	
			\$558.00 (T)		
			Unliquidated		
	1569	Motors Liquidation Company	\$170.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068			\$0.00 (A)		0
			\$0.00 (P)		
			\$0.00 (U)		
			\$170.00 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1570	Motors Liquidation Company	\$845.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)	liable	
			\$845.00 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK, PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1571	Motors Liquidation Company	\$112.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)	liable	
			\$112.00 (T)		
			Unliquidated		
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1573	Motors Liquidation Company	\$5.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5.00 (P)		
			\$0.00 (U)	nabie	
			\$10.00 (T)		
			Unliquidated		

(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".

Name and Address of Claimant	Claim #	Debtor	Claim Amount an Priority (1)	nd	Grounds For Objection	Objection Page Reference
WILLIAMSON COUNTY TRUSTEE C/O YOST ROBERTSON NOWAK PLLC WILLIAMSON COUNTY DELINQUENT TAX ATTORNEYS PO BOX 681346 FRANKLIN, TN 37068	1578	Motors Liquidation Company	\$6.00 (S))	No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
			\$0.00 (A)	.)		
			\$0.00 (P))		
			\$0.00 (U))	liable	
			\$6.00 (T))		
			Unliquidated			
WILSON COUNTY TAX COLLECTOR	453	453 Motors Liquidation Company	\$608.36 (S))	No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
PO BOX 1162			\$0.00 (A)	.)		
WILSON, NC 27894			\$0.00 (P)	')		
			\$0.00 (U))	liable	
			\$608.36 (T))		
WJ (BO) MCALPINE	6969 Y	Motors	\$23.15 (S))	No Liability; Claims seek recovery of amounts for which	Pgs. 1-5
REVENUE COMMISSIONER, MARENGO COUNTY PO BOX 480578		Liquidation Company	\$0.00 (A))		
LINDEN, AL 36748			\$0.00 (P))	the Debtors are not liable	
			\$0.00 (U))	hable	
			\$23.15 (T))		
YAKIMA COUNTY TREASURER	942	42 Motors Liquidation Company	\$70.14 (S))	No Liability; Claims seek recovery of	Pgs. 1-5
PO BOX 22530			\$0.00 (A))		
YAKIMA, WA 98907			\$0.00 (P))	amounts for which the Debtors are not liable	
			\$0.00 (U))	hable	
			\$70.14 (T))		
			Unliquidated			
YAKIMA COUNTY TREASURER	69994	94 Motors Liquidation Company	\$307.79 (S))	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PO BOX 22530 YAKIMA, WA 98907			\$0.00 (A)	.)		
			\$307.79 (P)	')		
			\$0.00 (U))	hable	
			\$615.58 (T))		
Claims to be Disallowed 80 and Expunged Totals	\$574,760.12 (S)					
		\$0.00 (A)				
	\$5,9	917,089.64 (P)				
		\$6,069.07 (U)				
	\$6,4	197,918.83 (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".