

Oscar B. Fears, III (GA 257020)
Counsel for the Georgia Department of Revenue
40 Capitol Square, SW
Atlanta, Georgia 30334
Telephone: (404) 656-3303
Facsimile: (404) 657-3239

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

IN RE:	*	Chapter 11
	*	
MOTORS LIQUIDATION COMPANY, <i>et al.</i>	*	Case No. 09-50026 (REG)
f/k/a GENERAL MOTORS CORP., <i>et al.</i> ,	*	
	*	
Debtors.	*	(Jointly Administered)
	*	

**GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO
DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)**

COMES NOW the Georgia Department of Revenue, by and through counsel, Thurbert E. Baker, Attorney General for the State of Georgia, and responds to the Debtors' Thirty-Eighth Omnibus Objection to Claims filed in the above case as follows:

The Debtors seek to have claim number 70310 filed by the Georgia Department of Revenue in the amount of \$10,179.60 for unpaid corporate net worth taxes disallowed because the liability was assumed by General Motors, LLC ("New GM"). The Department is in the process of attempting to confirm with New GM that it assumed the underlying liability but it has been unable to confirm this fact as of today's date.

WHEREFORE, the Georgia Department of Revenue respectfully requests that its claim number 70310 be allowed as filed until it can confirm that New GM has assumed the underlying liability and that it be granted such other and further relief as this Court deems just and proper.

This 27th day of July 2010.

Respectfully submitted,

THURBERT E. BAKER 033887
Attorney General

R.O. LERER 446962
Deputy Attorney General

W. WRIGHT BANKS, JR. 036156
Senior Assistant Attorney General

/s/ Oscar B. Fears, III _____
OSCAR B. FEARS, III 257020
Senior Assistant Attorney General

CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS (Tax Claims Assumed by General Motors, LLC) upon:

Harvey R. Miller, Esq.
Stephen Karotkin, Esq.
Joseph H. Smolinsky, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153

Ted Stenger
Motors Liquidation Company
500 Renaissance Center, Suite 1400
Detroit, Michigan 48243

Lawrence S. Buonomo, Esq.
General Motors, LLC
400 Renaissance Center
Detroit, Michigan 48265

John J. Rapisardi, Esq.
Cadwalader, Wickerhsham & Taft LLP
One World Financial Center
New York, New York 10281

Joseph Samarias, Esq.
U.S. Department of the Treasury
1500 Pennsylvania Avenue NW
Room 2312
Washington, D.C. 20220

Michael J. Edelman, Esq.
Michael L. Schein, Esq.
Vedder Price, P.C.
1633 Broadway, 47th Floor
New York, New York 10019

Thomas Moers Mayer, Esq.
Amy Caton, Esq.
Lauren Macksoud, Esq.
Jennifer Sharret, Esq.
Kramer Levin Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, New York 10036

Diana G. Adams, Esq.
Office of the U.S. Trustee
33 Whitehall Street, 21st Floor
New York, New York 10004

David S. Jones, Esq.
Natalie Kuehler, Esq.
U.S. Attorney's Office, S.D.N.Y.
86 Chambers Street, 3rd Floor
New York, New York 10007

Elihu Inselbuch, Esq.
Rita C. Tobin, Esq.
Caplin & Drysdale
375 Park Avenue, 35th Floor
New York, New York 10152-3500

Trevor W. Swett, III, Esq.
Kevin C. Maclay, Esq.
Caplin & Drysdale
One Thomas Circle, N.W., Suite 1100
Washington, D.C. 20005

Sander L. Esserman, Esq.
Robert T. Brousseau, Esq.
Stutzman, Bromberg, Esserman & Plifka
2323 Bryan Street, Suite 2200
Dallas, Texas 75201

by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 27th day of July 2010.

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III
Senior Assistant Attorney General