

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)

(Jointly Administered)

Debtors.

-----X

RESPONSE TO DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS

The New York State Department of Labor ("NYSDOL") responds to the Debtors' Objection to its tax claim as follows:

1. The Debtors have objected to NYSDOL's priority claim in the amount of \$158,320.13 (claim no. 65969) on the ground that "Claims seek recovery of amounts for which the Debtors are not liable." A copy of NYSDOL's claim is annexed hereto as Exhibit A.

2. The amounts claimed are for New York State unemployment insurance taxes incurred by Motors Liquidation Company f/k/a General Motors Corporation ("Debtor") for the first quarter of 1997 through the fourth quarter of 1997, together with interest to the date of the petition.

3. The Debtor filed returns and paid liabilities for the periods involved by utilizing a tax rate of 8.925%. Copies of these returns are annexed hereto as Exhibit B.

4. In June 2007, NYSDOL was informed that the Debtor had acquired all of the assets of Vector SCM LLC. NYSDOL was subsequently informed that this transaction became effective on or about January 1, 2007.

5. Section 581.4 of the New York Labor Law provides that when an employer transfers all or part of its business, the acquiring employer takes over the predecessor's unemployment insurance employer account and other aspects of the predecessor's

experience for rating purposes. It further provides that no transfer shall be deemed to have occurred if all of four conditions are met: that the transferee has not assumed any of the transferring employer's obligations, has not acquired any of its good will, has not continued or resumed the business of the transferring employer either at the same location or elsewhere, and has not employed substantially the same employees. Labor Law § 581(4)(c).

6. By letters dated November 1, 2007 and June 24, 2008, NYSDOL determined that the Debtor must take over and continue the unemployment insurance employer account of Vector SCM LLC effective January 2007, because there was a business transfer within the meaning of section 581.4 of the New York Labor Law. Based on the transfer of experience, the Debtor's tax rate was adjusted to 9.5% for all four quarters of 2007. Copies of NYSDOL's determination letters and notice of revised tax rate are annexed hereto as Exhibit C.

7. NYSDOL determined that the Debtor assumed the operations of the business it acquired from Vector SCM LLC. Therefore, a transfer occurred under at least condition three of section 581(4)(c) of the Labor Law. As the court stated in Matter of Welch-Allyn, Inc. (Catherwood), 13 A.D.2d 594, 595 (3d Dep't 1961), "[t]he list of negatives set up in section 581 (subd. 4, par. [c]), must all exist or there is a transfer within paragraph (a)."

8. NYSDOL's claim properly reflects the additional liabilities due as a result of applying the tax rate adjustment to the payroll previously reported to NYSDOL by the Debtor for the quarters in issue.

WHEREFORE, NYSDOL respectfully requests the entry of an order (1) overruling the Debtors' objection to claim 65969; (2) allowing its priority claim in the amount of \$158,320.13; and (3) granting such other and further relief as this Court deems just and proper.

Dated: New York, New York  
July 28, 2010

ANDREW M. CUOMO  
Attorney General of the State of New York  
Attorney for New York State Department  
of Labor

By:

s/Steven Koton  
Steven Koton  
Assistant Attorney General  
120 Broadway, 26th Floor  
New York, New York 10271  
(212) 416-6141  
Email: [steven.koton@ag.ny.gov](mailto:steven.koton@ag.ny.gov)

# EXHIBIT A

STATE OF NEW YORK  
DEPARTMENT OF LABOR  
Unemployment Insurance Division  
Governor W. Averell Harriman State Office Building Campus  
Building 12, Room 256  
Albany, New York 12240

DATED: 11/18/09

001234 020001

AM PR

ARRANGEMENT #09-50026

EMPLOYER REG. NO.: 38-70134 1

**LIQUIDATED PRIORITY CLAIM FOR  
UNEMPLOYMENT TAXES DUE**

**FILE  
Insolvency**

CLERK OF THE COURT  
U.S. BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
ONE BOWLING GREEN  
NEW YORK, NY 10004-0000

IN THE MATTER OF:  
GENERAL MOTORS CORPORATION

Debbie Anziano is an agent of the New York State Department of Labor, Unemployment Insurance Division, and is authorized to make this claim on behalf of the Commissioner of Labor of the State of New York pursuant to Article 18 of the Labor Law of the State of New York.

The debtor is liable to the New York State Department of Labor in the sum of \$158,320.13 representing unpaid unemployment insurance taxes. The PRIORITY CLAIM for this debt, with interest computed to the date of petition, is as follows:

PERIOD FROM/TO	A/E	Contributions	Section 581D Assessment	Accrued Interest	Posted Interest	Penalty	WARRANT/SECURED
01/01/07-03/31/07	A	\$120,733.92		\$30,183.48			<input type="checkbox"/>
04/01/07-06/30/07	A	\$2,151.75		\$473.39			<input type="checkbox"/>
07/01/07-09/30/07	A	\$1,889.72		\$359.05			<input type="checkbox"/>
10/01/07-12/31/07	A	\$2,180.02		\$348.80			<input type="checkbox"/>
<b>Total:</b>				<b>\$158,320.13</b>			

A - Actual Returns Filed E - Estimated, no return filed

Am Pr Priority Claim supersedes all our Priority Claims heretofore filed herein.

No part of this debt has been paid. There are no set-offs or counterclaims.

This claim is asserted as secured for any periods checked by virtue of warrants filed for those periods.

All checks in satisfaction of this claim should be made payable to NYS Unemployment Insurance and forwarded to the NYS Department of Labor, Insolvency Unit, at the address indicated above.

Commissioner of Labor

*Debbie Anziano*

By: Debbie Anziano  
Tax Compliance Agent 2  
Unemployment Insurance Division

Indicate Acknowledgement Date

Claim Number Assigned \_\_\_\_\_

# EXHIBIT B

40001976005 0003 003

Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return



NYS-45-MN (7/08)

Reference these numbers in all correspondence

UI Employer registration number 3870134 1

Withholding identification number 38057251500 6

Employer legal name.

GENERAL MOTORS CORPORATION

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 X Apr 1 - Jun 30 July 1 - Sep 30 Oct 1 - Dec 31 Tax year 07

40620618

For office use only

Postmark

Received date

If seasonal employer, mark an X in the box

Number of employees

Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month

a First month 2729 b Second month 2696 c Third month 2676

UI SK AI SI WT SK

Part A - Unemployment Insurance (UI) Information

Part B - Withholding

- 1. Total remuneration paid this quarter 65386307.00
2. Remuneration paid this quarter to each employee in excess of \$6,500 since January 1 41239526.00
3. Wages subject to contribution (subtract line 2 from line 1) 24146781.00
4. UI contributions due Enter your Tax rate @ 32500% 2155100.20
5. Re-employment service fund (multiply line 3 x 00075) 18110.09
6. UI previously underpaid with interest 0.00
7. Total of lines 4, 5, and 6 2173210.29
8. Enter UI previously overpaid 0.00
9. Total UI amounts due (if line 7 is greater than line 8, enter difference) 2173210.29
10. Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) 0.00
11. Apply to outstanding liabilities and/or refund

- 12. New York State tax w/ht
13. New York City tax w/ht
14. Yonkers tax withheld
15. Total tax withheld (add lines 12, 13, and 14)
16. WT credit from previous return (see instr)
17. Form NYS-1 payments made for quarter
18. Total payments (add line 15 and 16)
19. Total WT amount due greater than line 18, enter difference 0.00
20. Total WT overpaid (if line 18 is greater than line 15, enter difference mark an X to 20a or 20b)
20a. Apply to outstanding liabilities and/or refund OR
withholding tax
21. Total payment due (add lines 9 and 19, make one remittance payable to NYS Employment Taxes) 2173210.29

\* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form; please file this original

Part C - Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-45-ATT. Do not use negative numbers, see instructions)

Annual wage and withholding totals

If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e

a Social security number b Last name, first name, middle initial

c UI total gross wages paid this quarter

d Gross wages or distribution (see instructions)

e Total tax withheld

Totals (column c must equal remuneration on line 1, see instructions for exceptions)

Sign your return. I certify that the information on this return and any attachments is to the best of my knowledge

Taxpayer's signature Denise Stefanovich Date 041707 Telephone number (602) 797-5176

Signer's name (please print) Denise Stefanovich

\$2173210.29

380572515

38701341

043007 050407

74030041856

40003010003 0003 002

NYS-45-MN (7/09)

Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return



Reference these numbers in all correspondence

UI Employer registration number 3870134 1

Withholding identification number 38057251500 6

Employer legal name

GENERAL MOTORS CORPORATION

Number of employees

Enter the number of full-time and part-time covered employees in excess of 50,000 since January 1. Do not include the 12th day of each month.

a First month 2682 b Second month 2663 c Third month 2685

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 Apr 1 - Jun 30 July 1 - Sep 30 Oct 1 - Dec 31 Tax year 07

40820819

For offset use only

Postmark

Received date

If seasonal employer, mark an X in the box

UI SK AI SH WT SK

Part A - Unemployment Insurance (UI) information

Part B - Withholding

- 1 Total remuneration paid this quarter 60107778.00
2 Remuneration paid this quarter to each employee in excess of \$8,600 since January 1 59677429.00
3 Wages subject to contribution (subtract line 2 from line 1) 430349.00
4 UI contributions due. Enter your Tax rate @ 92500 % 38408.65
5 Re-employment service fund (multiply line 3 x .0076) 322.76
6 UI previously underpaid with interest 0.00
7 Total of lines 4, 5, and 6 38731.41
8 Enter UI previously overpaid 0.00
9 Total UI amounts due (if line 7 is greater than line 8, enter difference) 38731.41
10 Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) 0.00
11 Apply to outstanding liabilities and/or refund

- 12 New York State tax with
13 New York City tax with
14 Yonkers tax withheld
15 Total tax withheld (add lines 12, 13, and 14)
16 WT credit from previous return (see instr)
17 Form NYS-1 payments made for quarter
18 Total payments (add line 15 and 16)
19 Total WT amount due (if line 18 is greater than line 17, enter difference) 0.00
20 Total WT overpaid (if line 17 is greater than line 18, enter difference; mark an X in box 21a)
21a Apply to outstanding liabilities and/or refund X
21 Total payment due (add lines 19 and 20, make one remittance payable to NYS Employment Taxes) 38731.41

\* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form, please file this original.

Part C - Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-48-ATT. Do not use negative numbers, see instructions)

Annual wage and withholding totals. If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e.

a Social security number b Last name, first name, middle initial

c UI total gross wages paid this quarter

d Gross wages or distributions (see instructions) e Total tax withheld

Totals (columns c must equal remuneration on line 1, see instructions for exceptions)

Sign your return: I certify that the information on this return and any attachments is to the best of my knowledge true and correct.

Employer's signature: Denis Stefanovic, Date: 070607, Telephone number: (602) 797-5176, Signer's name (please print): Denis Stefanovic

7 NYS451 NTP 2871030A Copyright 2007 Graef and Hesse - Form 45-MN Only

\$38731.41

380572515 38701341 073107 080407 74030065917

40000520 009 0003 005

Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return



NYS-45-MN (7/06)

Reference these numbers in all correspondence

UI Employer registration number 3870134 1

Withholding identification number 38057251500 6

Employer legal name GENERAL MOTORS CORPORATION

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 1 Apr 1 - Jun 30 2 July 1 - Sep 30 3 X Oct 1 - Dec 31 4 Tax year 07 Y Y

40820819

For office use only Postmark

Received date

If seasonal employer, mark an X in the box

Number of employees Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month

a. First month 2538

b. Second month 2493

c. Third month 2493

UI SK AI SI WT SK

Part A - Unemployment Insurance (UI) information

Part B - Withholdin

- 1. Total remuneration paid this quarter 16656219.00
2. Remuneration paid this quarter to each employee in excess of \$8,500 since January 1.. 16278276.00
3. Wages subject to contribution (subtract line 2 from line 1) 377943.00
4. UI contributions due Enter your Tax rate @ 92500 % 33731.41
5. Re-employment service fund (multiply line 3 x 00075) 283.46
6. UI previously underpaid with interest 0.00
7. Total of lines 4, 5, and 6 34014.87
8. Enter UI previously overpaid 0.00
9. Total UI amounts due (if line 7 is greater than line 8, enter difference) 34014.87
10. Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below)\* 0.00
11. Apply to outstanding liabilities and/or refund

- 12. New York State tax wt
13. New York City tax wt
14. Yonkers tax withheld
15. Total tax withheld (add lines 12, 13, and 14)
16. WT credit from previous return (see instr)
17. Form NYS-1 payments made for quarter
18. Total payments (add line 15 and 17)
19. Total WT amount due (greater than line 18, enter difference) 0.00
20. Total WT overpaid (if line 18 is greater than line 15, enter difference mark an X in 20a or 20b)\*
20a. Apply to outstanding liabilities and/or refund OR
20b. Apply to outstanding withholding tax
21. Total payment due (add lines 9 and 19, make one remittance payable to NYS Employment Taxes).. 34014.87

\* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form, please file this original.

Part C - Employee wage and withholding information

Quarterly employee/paysor wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-45-ATT Do not use negative numbers, see instructions)

Annual wage and withholding totals If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e.

a Social security number b Last name, first name, middle initial

c UI total gross wages paid this quarter

d Gross wages or distribution (see instructions)

e Total tax withheld

Totals (column c must equal remuneration on line 1, see instructions for exceptions)

0.00

Sign your return. I certify that the information on this return and any attachments is to the best of my knowledge

Taxpayer's signature: Dennis Stefanovich Date: 100907 Telephone number: (602) 797-5176

Signer's name (please print): J. K. [unclear]

(SCS)

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\$34014.87

380572515 38701341 103007 110307 74010027439

40000659 029 0003 015

Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return



NYS-45-MN (7/06)

40620619

Reference these numbers in all correspondence-

UI Employer registration number 3870134 1

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 Apr 1 - Jun 30 July 1 - Sep 30 Oct 1 - Dec 31 Tax year 07

For office use only Postmark

Withholding identification number 38057251500 6

Employer legal name: GENERAL MOTORS CORPORATION

If seasonal employer, mark an X in the box

Received date

Number of employees

Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month

a First month 2050 b Second month 2501 c Third month 2465

UI SK AI BI WT SK

Part A - Unemployment Insurance (UI) Information

Part B - Withholding tax (WT) Information

- 1 Total remuneration paid this quarter 53763691.65
2 Remuneration paid this quarter to each employee in excess of \$8,500 since January 1 53327688.65
3 Wages subject to contribution (subtract line 2 from line 1) 436003.00
4 UI contributions due Enter your Tax rate at 92500% 38913.27
5 Re-employment service fund (multiply line 3 x 00075) 327.00
6 UI previously underpaid with interest 0.00
7 Total of lines 4, 5, and 6 39240.27
8 Enter UI previously overpaid 0.00
9 Total UI amounts due (if line 7 is greater than line 8, enter difference) 39240.27
10 Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) 0.00
11 Apply to outstanding liabilities and/or refund

- 12 New York State tax
13 New York City tax w
14 Yonkers tax withhek
15 Total tax withheld (add lines 12, 13, ar
16 WT credit from prev return (see instr)
17 Form NYS-1 payme made for quarter
18 Total payments (act
19 Total WT amount due (if line 10 is greater than line 18, enter difference) 0.00
20 Total WT overpaid (if than line 15, enter differ mark an X in 20a OR 20b
20a Apply to outstanding liabilities and/or refund X
20b Credit to next quarter withholding tax
21 Total payment due (add lines 9 and 19, make one remittance payable to NYS Employment Taxes) 39240.27

\* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form; please file this original

Part C - Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-45-ATT Do not use negative numbers, see instructions)

Annual wage and withholding totals If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e

a Social security number b Last name, first name, middle initial

c UI total gross wages paid this quarter

d Gross wages or distribution (see instructions)

e Total tax withheld

Totals (column c must equal remuneration on line 1, see instructions for exceptions) 0.00

Sign your return. I certify that the information on this return and any attachments is to the best of my knowledge

Taxpayer's signature

Signer's name (please print) Lorna Durr

Title Tax Analyst

Date 011808

Telephone number 6027975150

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\$39240.27

380572515 38701341 012908 020208 B4040168813

# EXHIBIT C



STATE OF NEW YORK  
DEPARTMENT OF LABOR  
GOVERNOR W. AYERELL HARRIMAN  
STATE OFFICE BUILDING CAMPUS  
ALBANY, NEW YORK 12240

U. S. DEPT. OF LABOR

UNEMPLOYMENT INSURANCE DIVISION

June 24, 2008

GENERAL MOTORS CORPORATION  
C/O BARNETT ASSOCIATES  
61 HILTON AVE  
GARDEN CITY NY 11530  
ATTN: TOM WHARTON

In reply refer to:  
LD4 38-70134 I

Dear Agent:

We have reviewed all of the information provided regarding a transfer of business from Vector SCM LLC to your client, General Motors Corporation.

When an employer transfers all or part of his business, the acquiring employer takes over the employer's account and other aspects of his experience for rating purposes. Under the Law, a transfer of business occurs when an employer transfers its business and when any one of the following conditions is met:

1. The transferee assumes any of the transferring employer's obligations.
2. The transferee acquires any of the transferring employer's goodwill.
3. The transferee continues or resumes the business of the transferring employer either in the same establishment or elsewhere.
4. The transferee employs substantially the same employees the transferring employer had in connection with the business.

Since General Motors Corporation assumed the operations of Vector SCM LLC, we have determined that a transfer of business did occur as outlined above in condition number three. We have also determined that the transfer was effective January 5, 2007.

We have forwarded your April 1, 2008 request for a hearing to our Appeals Section.

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You will be notified by that section soon.

Sincerely,



Nancy Todaro  
U.I. Reviewing Examiner  
Liability and Determination Section  
518 457-7019



STATE OF NEW YORK  
DEPARTMENT OF LABOR  
GOVERNOR W. AVERELL HARRIMAN  
STATE OFFICE BUILDING CAMPUS  
ALBANY, NEW YORK 12240

UNEMPLOYMENT INSURANCE DIVISION

November 1, 2007

GENERAL MOTORS CORPORATION  
C/O GM BENEFITS &  
SERVICES CENTER  
PO BOX 5078  
SOUTHFIELD MI 48086-5078

In reply refer to:  
EA3 38-70134 1

Dear Employer:

As a result of the total transfer of experience from VECTOR SCM LLC , employer registration number 46-50710 , effective January 1, 2007 your tax rate and/or your experience rating account balance has been revised as shown on the attached Notice of Tax Rate. This is in keeping with the provisions of the New York State Unemployment Insurance Law which provides for the transfer of employment and unemployment experience when one employer acquires, in whole or in part, the business of another.

Your account registered an excess negative balance transfers on December 31, 2006 and December 31, 2005 in the amounts of \$1,497,323.46 and \$890.03 .

Employers who have a portion of their negative balance transferred to the General Account on any computation date are assigned a tax rate based on their negative account percentage prior to the transfer for the calendar year following such computation date. Under these circumstances the employer will be assigned a mandated normal tax rate for the next three succeeding calendar years. In addition, the employer will be assigned a subsidiary tax, supplemental tax or a 0.75% re-employment service fund contribution applicable for each particular year.

Employers have the opportunity to make a voluntary contribution which would be included in the calculation of the future tax rate. If you are interested in making a voluntary contribution toward your future tax rate, please contact our office early next year to obtain further information.

We have adjusted your reports using the revised rate for the year 2007 based on total taxable wages of \$24,577,130.00. Your account is now underpaid \$122,885.67.

If your payment of the above underpayment is received no later than January 31, 2008, it will be included in the calculation of your 2009 tax rate. However, interest will be assessed from the original due date of the calendar quarter in which the wages were paid, to the actual date of payment at the rate of 1% per month. Your account is currently underpaid \$130,234.81 which includes interest to the date of this letter. In addition, interest is accruing at the rate of \$40.55 per day.

Jul 23 2010 11:57 P.24

Fax:

NYS DEPT OF LABOR

23

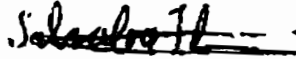
If your payment of the above underpayment is received no later than December 31, 2007, the appropriate portion will be credited to your employer's account for experience rating purposes for your 2008 tax rate calculation.

Please note additional amounts may be due on your account resulting from failure to file penalties.

When submitting payment, enter the amount of your remittance on the enclosed Employer Payment Transmittal, and forward your check and the transmittal to: NYS Unemployment Insurance, PO Box 4301, Binghamton, NY 13902-4301.

If you need any further clarification of your account, please call toll free at (888)899-8810.

Sincerely,



Salvatore Capitummino  
U.I. Accounts Examiner  
Employer Account Adjustment Section  
518 485-9268

Encl: NOTICE OF TAX RATE

45



STATE OF NEW YORK  
DEPARTMENT OF LABOR  
GOVERNOR W. AVERELL HARRIMAN  
STATE OFFICE BUILDING CAMPUS  
ALBANY, NEW YORK 12240

FORM 1000-10-07

UNEMPLOYMENT INSURANCE DIVISION

October 30, 2007

GENERAL MOTORS CORPORATION  
C/O GM BENEFITS &  
SERVICES CENTER  
PO BOX 5078  
SOUTHFIELD MI 48086-5078

In reply refer to:  
EA3 38-70134 1

Dear Employer:

THIS IS YOUR NOTICE OF TAX RATE EFFECTIVE 01/01/07 THROUGH 12/31/07,  
WHICH SUPERSEDES ANY OTHER NOTICE AND THE RATE PRINTED ON FORM NYS-45.  
THE SIZE OF FUND INDEX IS 0.5% BUT LESS THAN 1.0%

EMPLOYER ACCOUNT					2007*	RE-	2007
BALANCE AS OF	ACCOUNT	NORMAL	SUBSID.	U.I.	RE-	EMPLOYMENT	TOTAL
12/31/2006	PERCENT	CODE	RATE	RATE	RATE	SERVICE FUND	TAX RATE
\$8,148,458.58NEG	22.88%	E	8.5%	0.925%	9.425%	0.075%	9.5%

\*USE 2007 UI. RATE TO COMPUTE CONTRIBUTIONS DUE ON THE NYS-45 PART A, LINE 4:  
Due on - April 30, 2007, July 31, 2007, October 31, 2007, January 31, 2008  
EXPLANATION OF THE CODE SHOWN ABOVE:

E. All or part of your negative "Employer Account" was charged to the General Fund Account in 2003, 2004 or 2005.

EMPLOYER ACCOUNT

An account is set up for each employer subject to the law. Generally taxes paid are added to the account (except for subsidiary taxes which are added to the General Account). Benefits paid to former employees are deducted from the Employer's Account. The Employer's Account has no cash value. The Employer Account is only a bookkeeping device used in determining the tax rate.

SUBSIDIARY TAX RATE

Your 2007 subsidiary tax is determined by three factors, the General Fund Account Balance, your individual experience rating account percentage and your Unemployment Insurance experience.

RE-EMPLOYMENT SERVICE FUND

All employers liable for unemployment taxes are required to contribute to the Re-employment Service Fund each calendar quarter in the amount of 0.075% of their quarterly taxable payroll. These contributions are not credited to the employers account or to the General Account, and are not reportable for Federal Unemployment Tax Act (FUTA) purposes. This Fund is used to provide enhanced re-employment services to claimants and to ensure that claimants are making reasonable efforts to find work.

SJC

4/6

EXPERIENCE RATING LEDGER  
ERNO E3870134 GENERAL MOTORS CORPORATION

October 30, 2007

	2007	2006	2005	2004
OLD BAL	6,143,364.57CR			
CONT	2,245,089.40			
CHGS	4,250,183.41CR			
A/C BAL	8,148,458.58CR			
GAT	1,497,323.46	890.03	0	0
FINBAL	6,651,135.12CR			
AVGW	35,602,245			
80%AVGW				
CYW	31,672,072			
1PYW	32,742,145			
2PYW	35,108,070			
3PYW	38,238,415			
4PYW	40,250,524			

SLOUGH	SOO			
ACCT%	22.88%	%	%	%
ACCT%080%	%	%	%	%
RE-EMPL FUND	0.075%	0.075%	0.075%	0.075%
SUB. TAX	0.925%	%	%	%
NORMAL TAX	8.500%	00%	00%	00%
CODE/RATE	E 9.5%	%	%	%

RATE YEAR 2003 2002 2001  
 PRIOR GA TRANSFERS

PREDECESSOR 46-50710 SUCCESSOR 38-70134

EFFDATE 01 01 07 NOTIFDATE 09 11 07 SOURCE TT

ACTUAL SUBDATE 1 40 EXP RAT SUBDATE 1 40 PT% % SSA

IA94 IA94.3 IA92.44 SALVATORE CAPITUMMINO

IA92.43 ABA NBA 3,230.00CR LBA

REMARKS: ECIP 10/23/07

## CERTIFICATE OF SERVICE

I hereby certify that on July 28, 2010, I served the annexed Response to Debtors'

Thirty-Eighth Omnibus Objection to Claims upon the following persons:

Weil, Gotshal & Manges LLP  
Attorneys for the Debtors  
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by depositing a true and correct copy thereof, properly enclosed in a first-class postpaid wrapper, in a post office box regularly maintained by the Government of the United States at 120 BROADWAY NEW YORK, NY 10271 addressed to the addresses designated by them for that purpose.

s/ Steven Koton  
Steven Koton