

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
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ADDITIONAL ORDER GRANTING
DEBTORS' SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

Upon the seventeenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Seventeenth 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 Seventeenth Omnibus Objection to Claims; and due and proper notice of the Seventeenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the

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

relief sought in the Seventeenth 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 Seventeenth Omnibus Objection to Claims establish just cause for the relief granted herein; and the Court having entered the Revised Order Granting Debtors' Seventeenth Omnibus Objection to Claims (Tax Claims Assumed by General Motors, LLC) [Docket No. 6268] on July 6, 2010; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Seventeenth 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"** (the "**Order Exhibit**") annexed hereto under the heading "*Claims to be Disallowed and Expunged*" are disallowed and expunged; and it is further

ORDERED that, if applicable, the Seventeenth Omnibus Objection to Claims is adjourned with respect to the claims listed on the Order Exhibit annexed hereto under the heading "*Objection Adjourned*" to the date indicated on the Order Exhibit, subject to further adjournments, (such actual hearing date, the "**Adjourned Hearing Date**") (the "**Adjourned Claims**"), and the Debtors' response deadline with respect to the Adjourned Claims shall be 12:00 noon (prevailing Eastern Time) on the date that is three (3) business days before the Adjourned Hearing Date; and it is further

ORDERED that, if applicable, the Seventeenth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading "*Objection Withdrawn*"; and it is further

ORDERED that, if applicable, the Seventeenth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the

heading “*Claim Withdrawn*” as those claims have been withdrawn by the corresponding claimant; 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 Seventeenth 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
August 12, 2010

s/ Robert E. Gerber
United States Bankruptcy Judge

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128	69930	Moters Liquidation Company	\$2,943,934.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$571,629.96 (P)		
			\$0.00 (U)		
			\$3,515,563.96 (T)		
			Unliquidated		
CLAIMS TO BE DISALLOWED AND EXPUNGED	1		\$2,943,934.00 (S)		
			\$0.00 (A)		
			\$571,629.96 (P)		
			\$0.00 (U)		
			\$3,515,563.96 (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.

OBJECTION ADJOURNED TO SEPTEMBER 24, 2010 at 9:45 A.M.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70162	MLCS, LLC	\$5,232,155.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,155.31 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70163	Environmental Corporate Remediation Company, Inc.	\$5,232,073.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,073.31 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70164	Remediation And Liability Management Company, Inc.	\$5,232,073.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,073.31 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70165	MLCS Distribution Corporation	\$5,232,073.31 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$5,232,073.31 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70166	MLC of Harlem, Inc.	\$4,909,607.90 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$4,909,607.90 (T)		
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DEPARTMENT OF THE TREASURY - IRS PO BOX 21126 PHILADELPHIA, PA 19114	70167	Moters Liquidation Company	\$6,136,663.76 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$6,136,663.76 (T)		
			Unliquidated		
DEPARTMENT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114	31233	MLC of Harlem, Inc.	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$207,591.52 (P)		
			\$0.00 (U)		
			\$207,591.52 (T)		
			Unliquidated		
OHIO DEPARTMENT OF TAXATION OHIO DEPARTMENT OF TAXATION, BANKRUPTCY DIVISION 30 EAST BROAD STREET, 23RD FLOOR COLUMBUS, OH 43216 UNITED STATES OF AMERICA	29386	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$31,702,145.89 (P)		
			\$3,080,150.60 (U)		
			\$34,782,296.49 (T)		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
OHIO DEPARTMENT OF TAXATION BANKRUPTCY DIVISION 30 EAST BROAD STREET 23RD FLOOR COLUMBUS, OH 43216	29383	MLC of Harlem, Inc.	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,034,546.00 (P)		
			\$659,878.00 (U)		
			\$5,694,424.00 (T)		
OHIO DEPARTMENT OF TAXATION BANKRUPTCY DIVISION 30 EAST BROAD STREET 23RD FLOOR COLUMBUS, OH 43216	29384	MLCS Distribution Corporation	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,034,546.00 (P)		
			\$659,878.00 (U)		
			\$5,694,424.00 (T)		
OHIO DEPARTMENT OF TAXATION OHIO DEPARTMENT OF TAXATION, BANKRUPTCY DIVISION 30 EAST BROAD STREET, 23RD FLOOR COLUMBUS, OH 43216 UNITED STATES OF AMERICA	29385	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$5,034,546.00 (P)		
			\$659,878.00 (U)		
			\$5,694,424.00 (T)		
STATE OF CONNECTICUT DEPT OF LABOR UNEMPLOYMENT COMPENSATION DIVISION DELINQUENT ACCOUNTS UNIT 200 FOLLY BROOK BOULEVARD WETHERSFIELD, CT 06109	37611	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$114.86 (P)		
			\$140.76 (U)		
			\$255.62 (T)		
STATE OF HAWAII DEPARTMENT OF TAXATION HAWAII STATE TAX COLLECTOR ATTN BANKRUPTCY UNIT (EL) PO BOX 259 HONOLULU, HI 96809	24287	MLCS, LLC		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

Unliquidated

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PLACE STE 10-200 3030 W GRAND BLVD DETROIT, MI 48202	68606	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$1,438,499.60 (U)		
			\$1,438,499.60 (T)		
			Unliquidated		
STATE OF MICHIGAN, DEPARTMENT OF THE TREASURY KATHLEEN A. GARDINER, ASST ATTY GENERAL CADDILLAC PLACE SUITE 10-200, 3030 W GRAND BLVD DETROIT, MI 48202	62066	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$113,148,363.28 (P)		
			\$0.00 (U)		
			\$113,148,363.28 (T)		
			Unliquidated		
STATE OF MICHIGAN/DEPARTMENT OF TREASURY ATTN KATHLEEN A. GARDINER CADILLAC PLACE STE 10-200 3030 W GRAND BLVD DETROIT, MI 48202	70125	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$113,213,890.45 (P)		
			\$0.00 (U)		
			\$113,213,890.45 (T)		
			Unliquidated		
OBJECTION ADJOURNED	16		\$31,974,646.90 (S)		
			\$0.00 (A)		
			\$273,375,744.00 (P)		
			\$6,498,424.96 (U)		
			\$311,848,815.86 (T)		

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CLAIM WITHDRAWN

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
NORTH CAROLINA DEPARTMENT OF REVENUE ANGELA C FOUNTAIN BANKRUPTCY MANAGER COLLECTIONS OF EXAMINATION DIVISION NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 1168 RALEIGH, NC 27602	17720	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

CLAIM WITHDRAWN

1

\$0.00 (S)
\$0.00 (A)
\$0.00 (P)
\$0.00 (U)
\$0.00 (T)

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