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**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., *et al.* :
: :
Debtors. : (Jointly Administered)
: :
-----X

NOTICE OF DEBTORS' 126TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims)

PLEASE TAKE NOTICE that on December 22, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 126th omnibus objection to claims (the "**Objection**"), and that a hearing (the "**Hearing**") to consider the Objection 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 **February 3, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

This Objection does not affect a Claimant's ability to receive distributions as a beneficial bondholder under the Debtors' Amended Joint Chapter 11 Plan (ECF No. 8015). If a

Claimant disagrees with the Objection's treatment of the Claimant's claim, the Claimant may call the Debtors to try and resolve the Claimant's concerns at **1-800-414-9607**. If a Claimant is unable to resolve the Claimant's concerns with the Debtors before the deadline to respond, then the Claimant must file and serve a written response (a "**Response**") to the Objection in accordance with this notice, and the Claimant must appear at the Hearing described below.

A Claimant may participate in the Hearing telephonically provided that the Claimant complies with the Court's instructions, which can be found on the Court's website at www.nysb.uscourts.gov (the official website for the Bankruptcy Court), by clicking on "Directories" on the left hand side, and then clicking on "Telephonic Appearance Provider." A Claimant must also provide prior written notice by mail or e-mail of the Claimant's telephonic appearance to (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Edward Wu, Esq. (edward.wu@weil.com)) and (ii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq. (lmacksoud@kramerlevin.com)).

If a Claimant does not oppose the disallowance and expungement of the Claimant's claim, then the Claimant does not need to file a Response or appear at the Hearing.

PLEASE TAKE FURTHER NOTICE THAT the Hearing on the Objection is scheduled to be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Courtroom No. 621 of the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**"), Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, on **February 3, 2011 at 9:45 a.m. (Eastern Time)**. If a Claimant

files a Response to the Objection, the Claimant should plan to appear at the Hearing either in person or telephonically. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claimant's claim. If the Debtors do continue the Hearing with respect to the Claimant's claim, then the Hearing will be held at a later date. If the Debtors do not continue the Hearing with respect to the Claimant's claim, then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE THAT the deadline to submit a Response is **January 27, 2011 at 4:00 p.m. (Eastern Time)**. Only those Responses that are timely will be considered at the Hearing. A Claimant's Response will be deemed timely only if it is: (a) filed with the Bankruptcy Court electronically using the Bankruptcy Court's case filing system (the User's Manual for the Electronic Case Filing System can be found at www.nysb.uscourts.gov) before the deadline for Responses **or** (b) **actually** received on a 3.5 inch disk, in text-searchable Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format **and** in hard copy at each of the following addresses on or before the deadline for response:

- A. Chambers of the Honorable Robert E. Gerber, United States Bankruptcy Court, One Bowling Green, Room 621, New York, New York 10004-1408;
- B. Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Joseph H. Smolinsky, Esq.); and
- C. Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq.).

A Claimant's response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number, and the number of the Objection to which the response is directed; (ii) the name of the

Claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to the Claimant's response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person that can be contacted in connection with the Objection.

If a Claimant has any questions about this notice or the Objection, please contact the Debtors at **1-800-414-9607**. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIM.

PLEASE TAKE FURTHER NOTICE THAT the Court may grant the relief requested in the Objection without further notice or a hearing if a Claimant fails to file a timely Response or appear at the Hearing.

Dated: New York, New York
December 22, 2010

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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

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In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* : :
Debtors. : (Jointly Administered)
: :
-----X

DEBTORS' 126TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS THAT ARE THE SUBJECT OF THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EITHER THE EXHIBIT ATTACHED TO THIS OBJECTION OR ON THEIR PERSONALIZED NOTICE.

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) and its
affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully represent:

Relief Requested

1. The Debtors are now in the process of soliciting acceptances of the Debtors' Amended Joint Chapter 11 Plan (ECF No. 8015) (as may be amended, modified or supplemented from time to time, the "**Plan**") and intend to make distributions to their creditor upon confirmation of the Plan.¹ To that end, the Debtors need to reconcile their claims register which includes certain claims filed on behalf of individual holders of Debt Claims (as defined hereafter) whose claims have already been accounted for in the Plan. In other words, absent this Objection, certain holders of Debt Claims would be accounted for multiple times – both for solicitation of acceptances of the Plan and for receiving distributions under the Plan.

2. Because the Debt Claims have been allowed under the Plan, individual proofs of claim on account of the same obligation must be expunged from the Debtors' claims register subject to confirmation of the Plan. "In bankruptcy, multiple recoveries for an identical injury are generally disallowed." *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) ("to allow one creditor to assert two dollars in claims for every one dollar of loss from the same debtor violates principles of ratable distribution and offends notions of uniform treatment for creditors") (quoting *In re Chateaugay Corp.*, 130 B.R. 690, 698 (S.D.N.Y. 1991).

3. The Debtors file this 126th omnibus objection to claims (the "**126th Omnibus Objection to Claims**") pursuant to section 502(b) of title 11, United States Code (the "**Bankruptcy Code**"), and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the

¹ A hearing to consider confirmation of the Plan has been scheduled for March 3, 2011.

“**Bankruptcy Rules**”), seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto, subject to confirmation of the Plan.²

4. The Debtors have examined the proofs of claim identified on Exhibit “A” and believe that although the type of Debt Claims cannot be specifically identified, the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Duplicate Debt Claims**”) are duplicative of either (a) Wilmington Trust Bond Debt Claims (as defined below), or (b) Eurobond Deutsche Debt Claims (as defined below), or (c) the IRB Debt Claims (as defined below), as such are fixed and allowed under the Debtors’ Plan.

5. This 126th Omnibus Objection to Claims does not affect the ability of an Individual Bondholder (as hereinafter defined) to receive distributions on account of the Plan. Further, the Debtors reserve all their rights to object on any other basis to any Duplicate Debt Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

6. 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

7. Prior to the commencement of these chapter 11 cases on June 1, 2009 (the “**Commencement Date**”), the Debtors had issued, among other debt instruments, (i) 24 tranches of debentures (the “**Wilmington Trust Bond Debt Claims**”) of which approximately \$22.86 billion in principal amount remained outstanding as of the Commencement Date, (ii) two series

² 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, www.motorsliquidation.com. 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.

of notes under a fiscal and paying agency agreement (the “**Eurobond Deutsche Debt Claims**”) of which approximately \$3.51 billion in principal amount remained outstanding as of the Commencement Date, and (iii) seven series of industrial revenue bonds (the “**IRB Debt Claims**,” and together with the Wilmington Trust Bond Debt Claims and the Eurobond Deutsche Debt Claims, the “**Debt Claims**,” and the holders of the Debt Claims, the “**Individual Bondholders**”).

8. On the Commencement Date, four of the Debtors (the “**Initial Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE Debtors**”)⁴ 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 (ECF 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 (ECF 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

³ 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.).

⁴ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

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. Among the tens of thousands of proofs of claim the Debtors received, approximately 24,000 proofs of claim have been filed by claimants seeking the repayment of principal, interest, and fees and expenses that relate to either (i) the Wilmington Trust Bond Debt Claims, (ii) the Eurobond Deutsche Debt Claims, and/or the (iii) the IRB Debt Claims. The Debtors believe that all of the Debt Claims filed by Individual Bondholders are duplicative of the claims allowed by the Debtors pursuant to the Debtors' Plan even though the Debtors cannot identify from the proofs of claim what type of Debt Claims are involved. Nevertheless, the Debtors request that the Duplicate Debt Claims be expunged from the Debtors' claims register subject to the Debtors' Plan being confirmed.

(a) **The Wilmington Trust Bond Debt Claims**

11. As of the Commencement Date, the Debtors were a party to two indentures (collectively, the "**WTC Indentures**"):

- (i) the Indenture, dated as of November 15, 1990, between General Motors Corporation, as issuer, and Wilmington Trust Company, as successor-in-interest Indenture Trustee to Citibank, N.A., as such Indenture may have been amended, supplemented, or modified (the "**1990 Indenture**"), pursuant to which (a) \$299,795,000 of 9.40% Debentures due July 15, 2021 were issued on July 22, 1991, (b) \$600,000,000 of 8.80% Notes due March 1, 2021 were issued on March 12, 1991, (c) \$500,000,000 of 7.40% Debentures due September 1, 2025 were issued on September 11, 1995, (d) \$15,000,000 of 9.40% Medium Term Notes due July 15, 2021 were issued on July 22, 1991, and (e) \$48,175,000 of 9.45% Medium Term Notes due November 1, 2011 were issued on December 21, 1990, and
- (ii) the Indenture, dated as of December 7, 1995, between General Motors Corporation, as issuer, and Wilmington Trust Company, as successor-in-interest Indenture Trustee to Citibank, N.A., as such Indenture may have been amended, supplemented, or modified (the "**1995 Indenture**"), pursuant to which (a) \$377,377,000 of 7.75% Discount Debentures due March 15, 2036 were issued on March 20, 1996, (b) \$500,000,000 of 7.70% Debentures due April 15, 2016 were issued on April 15, 1996, (c) \$400,000,000 of 8.10% Debentures due June 15,

2024 were issued on June 10, 1996, (d) \$600,000,000 of 6.75% Debentures due May 1, 2028 were issued on April 29, 1998, (e) \$1,500,000,000 of 7.20% Notes due January 15, 2011 were issued on January 11, 2001, (f) \$575,000,000 of 7.25% Quarterly Interest Bonds due April 15, 2041 were issued on April 30, 2001, (g) \$718,750,000 of 7.25% Senior Notes due July 15, 2041 were issued on July 9, 2001, (h) \$690,000,000 of 7.375% Senior Notes due October 1, 2051 were issued on October 3, 2001, (i) \$875,000,000 of 7.25% Senior Notes due February 15, 2052 were issued on February 14, 2002, (j) \$1,150,000,000 of 4.50% Series A Convertible Senior Debentures due March 6, 2032 were issued on March 6, 2002, (k) \$2,600,000,000 of 5.25% Series B Convertible Senior Debentures due March 6, 2032 were issued on March 6, 2002, (l) \$1,115,000,000 of 7.375% Senior Notes due May 15, 2048 were issued on May 19, 2003, (m) \$425,000,000 of 7.375% Senior Notes due May 23, 2048 were issued on May 23, 2003, (n) \$3,000,000,000 of 8.375% Senior Debentures due July 15, 2033 were issued on July 3, 2003, (o) \$4,300,000,000 of 6.25% Series C Convertible Senior Debentures due July 15, 2033 were issued on July 2, 2003, (p) \$1,250,000,000 of 8.250% Senior Debentures due July 15, 2023 were issued on July 3, 2003, (q) \$1,000,000,000 of 7.125% Senior Notes due July 15, 2013 were issued on July 3, 2003, (r) \$ 720,000,000 of 7.50% Senior Notes due July 1, 2044 were issued on June 30, 2004, and (s) \$1,500,000,000 of 1.50% Series D Convertible Senior Debentures due June 1, 2009 were issued on May 31, 2007

12. Prior to the expiration of the Debtors' bar date, Wilmington Trust Company ("**WTC**") filed two global proofs of claim: (i) Proof of Claim No. 65793 ("**Claim 65793**"), in its capacity as successor indenture trustee of the 1990 Indenture; and (ii) Proof of Claim No. 65729 ("**Claim 65729**"), in its capacity as successor indenture trustee of the 1995 Indenture.

13. The amounts asserted by WTC in Claim 65793 and Claim 65729 have been reconciled and allowed under a stipulation, approved and entered by the Court on August 9, 2010 (the "**WTC Stipulation**") (ECF No. 6595),⁵ a copy of which is annexed hereto as **Exhibit "B."** The WTC Stipulation was signed by the Debtors, WTC, and Citibank, N.A., solely in its

⁵ After the entry of the WTC Stipulation, WTC, Citibank (as defined below), and the Debtors have agreed to modify the amounts asserted by WTC in Claim 65793 and Claim 65729 to exclude the applicable original initial discount attributable to each debt instrument. The total allowed amounts have been revised and reflected in the Debtors' Plan.

capacity as paying agent under the 1990 Indenture and 1995 Indenture (in such capacity, “**Citibank**”), and allowed (i) Claim 65793 in the amount of \$1,419,471,545.22 (subject to appropriate reserve and/or reduction in connection with any Court-authorized setoff exercised by Individual Bondholders) and (ii) Claim 65729 in the amount of \$21,928,183,895.36 (subject to appropriate reserve and/or reduction in connection with any Court-authorized setoff exercised by Individual Bondholders).⁶ Prior to entry of the WTC Stipulation, WTC sent out a notice to all affected Individual Bondholders notifying them of the pending approval by the Court of the WTC Stipulation.

14. Moreover, Section 4.3(e) of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*,” provides in pertinent part that:

The [Wilmington Trust Bond Debt] Claims shall be Allowed in the respective amounts listed next to each Indenture set forth in Exhibit “F” annexed hereto (the “**Fixed Allowed Note Claims**”).⁷ The Fixed Allowed Note Claims shall override and supersede (i) any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Note Claims and (ii) solely with respect to the Allowed amount of the Note Claims, any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of the debt securities with respect to the Note Claims. For the avoidance of doubt, the terms of any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of debt securities with respect to the Note Claims shall continue in full force and effect except with respect to the Allowed amount of the Note Claims contained therein. Distributions to holders of Note Claims shall be made in accordance with Section 5.3(b) hereof.

⁶ As mentioned above, WTC, Citibank, and the Debtors have agreed to modify the amounts asserted by WTC in Claim 65793 and Claim 65729 to exclude the applicable original initial discount attributable to each debt instrument. The total allowed amounts have been revised and reflected in the Debtors’ Plan.

⁷ A copy of the list with the Fixed Allowed Note Claims is annexed herein as **Exhibit “C.”**

(b) *The Eurobond Deutsche Debt Claims*

15. As of the Commencement Date, the Debtors were a party to a Fiscal and Paying Agency Agreement, dated as of July 3, 2003, by and between General Motors Corporation (now known as MLC), as issuer, Deutsche Bank AG London, as fiscal agent, and Bank Général du Luxembourg S.A., as paying agent (the “**Fiscal and Paying Agency Agreement**”). Under the Fiscal and Paying Agency Agreement, the Debtors issued €1,000,000,000 of 7.5% unsecured notes due 2013 and €1,500,000,000 of 8.375% unsecured notes due 2033. As of the Commencement Date, the principal amount outstanding under the Fiscal and Paying Agency Agreement was, in U.S. dollars, approximately \$3.51 billion.

16. There is no indenture trustee for the Eurobond Deutsche Debt Claims. Nevertheless, the Debtors’ Plan, provides that a claim based on the Fiscal and Paying Agency Agreement will be allowed in the amount of \$3,772,694,419, which is equal to outstanding principal plus accrued and unpaid interest as of, and based on the currency conversation rate on, June 1, 2009 (the Commencement Date). The Plan further provides that such amount will override and supersede any individual claims filed by record holders or beneficial owners of the affected debt securities.

17. Specifically, Section 4.3(f) of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*,” provides in pertinent part that:

The Eurobond Claims under (i) that certain Fiscal and Paying Agency Agreement, dated as of July 3, 2003, among General Motors Corporation, Deutsche Bank AG London, and Banque Générale du Luxembourg S.A. shall be Allowed in the amount of \$3,772,694,419 and (ii) that certain Bond Purchase and Paying Agency Agreement, dated May 28, 1986, between General Motors Corporation and Credit Suisse, shall be Allowed in the amount of \$15,745,690 (together, the “**Fixed Allowed Eurobond Claims**”). The Fixed Allowed Eurobond Claims shall override and supersede any individual Claims filed by

Registered Holders or beneficial owners of debt securities with respect to the Eurobond Claims.

(c) **The IRB Debt Claims**

18. As of the Commencement Date, MLC, as issuer, and Law Debenture Trust Company of New York (“**LDTC**”), as successor indenture trustee, were parties to the following seven indentures (collectively, the “**IRB Indentures**” and each, an “**IRB Indenture**”):

- (i) the Indenture of Trust, dated as of July 1, 1999, pursuant to which \$10,000,000 aggregate principal amount of City of Moraine, Ohio, Solid Waste Disposal Revenue Bonds (General Motors Corporation Project), Series 1999 were issued and outstanding;
- (ii) the Indenture of Trust, dated as of July 1, 1994, pursuant to which \$12,500,000 aggregate principal amount of City of Moraine, Ohio, Solid Waste Disposal Revenue Bonds (General Motors Corporation Project) Series 1994 were issued and outstanding;
- (iii) the Trust Indenture, dated as of April 1, 1984, pursuant to which \$1,400,000 aggregate principal amount of City of Indianapolis, Indiana, Pollution Control Revenue Bonds (General Motors Corporation Project), Series 1984 were issued and outstanding;
- (iv) the Trust Indenture, dated as of July 1, 1995, pursuant to which \$58,800,000 aggregate principal amount of Michigan Strategic Fund, Multi-Modal Interchangeable Rate Pollution Control Refunding Revenue Bonds (General Motors Corporation Project) Series 1995 were issued and outstanding;
- (v) the Indenture of Trust, dated as of December 1, 2002, pursuant to which \$46,000,000 aggregate principal amount of State of Ohio, Solid Waste Revenue Bonds, Series 2002 (General Motors Corporation Project) were issued and outstanding;
- (vi) the Trust Indenture, dated as of March 1, 2002, pursuant to which \$20,040,000 aggregate principal amount of State of Ohio, Pollution Control Refunding Revenue Bonds (General Motors Corporation Project) Series 2002 were issued and outstanding; and
- (vii) the Trust Indenture, dated as of December 1, 2002, pursuant to which \$31,000,000 aggregate principal amount of City of Fort Wayne, Indiana, Pollution Control Revenue Refunding Bonds (General Motors Corporation Project), Series 2002 were issued and outstanding.

19. Prior to the expiration of the Debtors' bar date, LDTC filed seven global proofs of claim --one for each applicable IRB Indenture-- on behalf of all holders of bonds issued under the IRB Indentures.

20. Here, again, not only are the applicable Individual Bondholders covered under the proofs of claim filed by LDTC but also under the Debtors' Plan which in Section 4.3(e) of Article IV of the Plan, provides in pertinent part that:

The [IRB Debt] Claims shall be Allowed in the respective amounts listed next to each Indenture set forth in Exhibit "F" annexed hereto (the "**Fixed Allowed Note Claims**").⁸ The Fixed Allowed Note Claims shall override and supersede (i) any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Note Claims and (ii) solely with respect to the Allowed amount of the Note Claims, any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of the debt securities with respect to the Note Claims. For the avoidance of doubt, the terms of any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of debt securities with respect to the Note Claims shall continue in full force and effect except with respect to the Allowed amount of the Note Claims contained therein. Distributions to holders of Note Claims shall be made in accordance with Section 5.3(b) hereof.

The Relief Requested Should Be Approved by the Court

21. 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 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 Adelpia 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).

⁸ As mentioned above copy of the list with the Fixed Allowed Note Claims is annexed herein as Exhibit "C."

22. 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 cannot be required to pay on the same claim more than once. *See, e.g., In re Finley*, 160 B.R. at 894. The Debtors have reviewed the proofs of claim identified on Exhibit “A” and, although the type of Debt Claim cannot be identified, the Debtors believe them to be duplicative of either (a) Wilmington Trust Bond Debt Claims, (b) Eurobond Deutsche Debt Claims, or (c) the IRB Debt Claims, as such are fixed and allowed under the Debtors’ Plan. Moreover, the Debtors have no way of confirming that any of the Individual Bondholders are, in fact, beneficial holders of a debt instrument on the relevant dates.

23. To avoid the possibility of multiple recoveries by the Individual Bondholders, the Debtors request that the Court disallow and expunge in their entirety the Duplicate Debt Claims subject to Confirmation of the Plan. Individual Bondholders, to the extent they are beneficial bondholders as of the record date under the Debtors’ Plan, will receive distributions either from (i) WTC in its capacity as indenture trustee, (ii) from Euroclear Bank or another clearing agency after surrendering their securities to Deutsche Bank AG London, in its capacity as the fiscal and paying agent under the Fiscal and Paying Agency Agreement, or (iii) LDTC in its capacity as indentures trustee under the IRB Indentures.

Notice

24. Notice of the 126th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” by virtue of the individualized notice transmitted in accordance with the Supplemental Procedures Order and parties in interest in accordance with the Fourth 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 August 24, 2010 (ECF No.

6750). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

25. 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
December 22, 2010

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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New York, New York 10153
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Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
IRA FBO ROY H ZEHNER PERSHING LLC AS CUSTODIAN ROLLOVER ACCOUNT 1 STAPLES CT MARMORA, NJ 08223	17588	Motors Liquidation Company	\$17,920.00	Duplicate Debt Claim	Pgs. 1-5
IRA FBO SIDNEY A KATZ PERSHING LLC AS CUSTODIAN 450 KINGSTON DR CHERRY HILL, NJ 08034	3665	Motors Liquidation Company	\$1,250.00	Duplicate Debt Claim	Pgs. 1-5
IRA FBO STEPHEN FASONE SUNAMERICA TRUST CO CUST ROLLOVER ACCOUNT 1060 WILLOUGHBY LANE MT PLEASANT, SC 29466	10647	Motors Liquidation Company	\$25,000.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
IRA FBO THOMAS A VERPLANK SUNAMERICA TRUST CO CUST 4110 MAGUIRE CT GRAND RAPIDS, MI 49525	6271	Motors Liquidation Company	\$277.00	Duplicate Debt Claim	Pgs. 1-5
IRENE SIEGELMAN REV LIV.TRUST IRENE SIEGELMAN & STEVEN SIEGELMAN CO-TTEES U/A/D 08/31/2004 21860 ARRIBA REAL #4C BOCA RATON, FL 33433	7304	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
IRVING KAPLAN 915 MIDWAY WOODMERE, NY 11598	4867	Motors Liquidation Company	\$15,000.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
IRVING N HIRSCH AND MICHELLE M VAGHARI JTEN 7557 FIREOAK DRIVE AUSTIN, TX 78759	7299	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
IRWIN DOMENITZ 25 STANDISH DR SCARSDALE, NY 10583	31529	Motors Liquidation Company	\$50,242.60	Duplicate Debt Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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

IRWIN G LEVITCH 5901 BURLINGTON AVE LOUISVILLE, KY 40222	5898	Motors Liquidation Company	\$80,000.00	Duplicate Debt Claim	Pgs. 1-5
J B & W INTERNATIONAL CORP # 1 3020 NE 48TH STREET LIGHTHOUSE POINT, FL 33064	62576	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
J COHEN & J COHEN CO-TTEE JACK COHEN REV TRUST U/A DTD 05/02/1994 3503 OAKS WAY POMPANO BEACH, FL 33069	12557	Motors Liquidation Company	\$45,000.00	Duplicate Debt Claim	Pgs. 1-5
J G MOWSON & K MOWSON CO-TTEE J G MOWSON AND K MOWSON TRUST DTD 03/19/2003 32160 SW 196 AVE MIAMI, FL 33030	4205	Motors Liquidation Company	\$27,000.00	Duplicate Debt Claim	Pgs. 1-5
J KEIFER & E KEIFER CO-TTEE THE JOHN C AND ELLEN S KEIFER TRUST U/A DTD 12/13/1999 FBO PETER KEIFER 3355 N FIVE MILE ROAD #335 BOISE, ID 83713	6383	Motors Liquidation Company	\$5,000.00	Duplicate Debt Claim	Pgs. 1-5
J. & G. MAZZATTA, TTEES ACHILLES FOOT & ANKLE ASSOC.PA P/S PL. F/B/O JEFFREY MAZZATTA 1145 BEACON AVENUE SUITE B MANAHAWKIN, NJ 08050	14055	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JACK C CAUSEY DESIGNATED BENE PLAN/TOD 5981 CHIMNEY ROCK DR HOSCHTON, GA 30548	29572	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JACK L & BARBARA R LUTZ 1157 SANTANA CT CHICO, CA 95926	19118	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JACOB NYENHUIS JACOB NYENHUIS TRUST UAD 1/29/82 8341 COTTONWOOD DR JENISON, MI 49428	32970	Motors Liquidation Company	\$22,500.00	Duplicate Debt Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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

JACQUELINE JOHNSON BAILEY JOHN PAUL JOHNSON 124 DEANWAY, CHALFONT ST GILES BUCKS HP8 4LQ U.K.	21641	Motors Liquidation Company	\$20,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES & LINDA ARNOT 5200 W YELLOWSTONE AVE KENNEWICK, WA 99336	16028	Motors Liquidation Company	\$5,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES BROHAUGH 4555 S MISSION RD #1129 TUCSON, AZ 85746	11412	Motors Liquidation Company	\$19,403.75	Duplicate Debt Claim	Pgs. 1-5
JAMES C YOST LORRAINE B YOST JT TEN 506 PINCUS AVE NORTHFIELD, NJ 08225	11049	Motors Liquidation Company	\$29,120.00	Duplicate Debt Claim	Pgs. 1-5
JAMES D LACKEY (CGM IRA CUSTODIAN) CGM IRA ROLLOVER CUSTODIAN P.O. BOX 214 KIEFER, OK 74041	17600	Motors Liquidation Company	\$10,000.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JAMES D SKANDALARIS IRA JAMES D SKANDALARIS 2485 WORCESTER ORCHARD LAKE, MI 48323	8866	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES D WATTS 2702 TROWBRIDGE DRIVE PARAGOULD, AR 72450	67726	Motors Liquidation Company	\$5,028.15	Duplicate Debt Claim	Pgs. 1-5
JAMES D. LAVERY AND LINDA A LAVERY C/O JAMES D LAVERY & LINDA A LAVERY JTWROS 325 ROSHON DR. MEDINA, OH 44256	15305	Motors Liquidation Company	\$2,500.00	Duplicate Debt Claim	Pgs. 1-5
JAMES E CHIDESTER & FLORENCE CHIDESTER JAMES AND FLORENCE CHIDESTER 113 REVERE COURT JACKSONVILLE, AR 72076	3857	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES E FUNK 2845 E KETTLE PL CENTENNIAL, CO 80122	12288	Motors Liquidation Company	\$5,103.70	Duplicate Debt Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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

JAMES E LOCKHART 705 LAKE RD DYERSBURG, TN 38024	14416	Motors Liquidation Company	\$30,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES E MCCOBB & ROSEMARIE A MCCOBB AND SUCCESSORS TTEES OF MCCOBB REV TRUST I UNDER DECLAR OF TRUST DTD 7/25/08 65 COFFIN STREET WEST NEWBURY, MA 01985	69520	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES E MCCOBB (IRA) FCC AS CUSTODIAN 65 COFFIN STREET WEST NEWBURY, MA 01985	69519	Motors Liquidation Company	\$12,500.00	Duplicate Debt Claim	Pgs. 1-5
JAMES ERTHEIN PO BOX 818 NORTH BENNINGTON, VT 05257 UNITED STATES OF AMERICA	8278	Motors Liquidation Company	\$50,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES GILLESPIE 17 TUSCANY COVE JACKSON, TN 38305 UNITED STATES OF AMERICA	67729	Motors Liquidation Company	\$10,056.30	Duplicate Debt Claim	Pgs. 1-5
JAMES J AND MARION MURPHY KENNEDY 3923 SUTTER ST VIRGINIA BEACH, VA 23462	17214	Motors Liquidation Company	\$5,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES L & ELIZABETH WEAVER REV LIV TR 1314 CARPENTER FLETCHER RD DURHAM, NC 27713	6494	Motors Liquidation Company	\$5,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES L SELF, RUTH M SELF 391 SOUTH WEST MIRACLE COURT LAKE CITY, FL 32024	4603	Motors Liquidation Company	\$3,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES LEE GUTHRIE PO BOX 698 NEVADA, MO 64772	61761	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES M WILTSIE GRANTOR TRUST U/A/D 4 7 92 JAMES M WILTSIE TRUSTEE 1371 ADAK AVE LIMA, OH 45805	26957	Motors Liquidation Company	\$23,000.00	Duplicate Debt Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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

JAMES M YOUNG FAMILY TRUST ALICE YOUNG TRUSTEE 5727 SW CLARION LANE TOPEKA, KS 66610	22967	Motors Liquidation Company	\$2,504.25	Duplicate Debt Claim	Pgs. 1-5
JAMES R KEECH TTEE PAMELA G KEECH TTEE U/A/D 06-25-1996 FBO KEECH REV FAMILY TRUST 8112 GOLFERS OASIS DR LAS VEGAS, NV 89149	62524	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES REA 47121 W MAIN ST NORTHVILLE, MI 48167	19076	Motors Liquidation Company	\$8,502.70	Duplicate Debt Claim	Pgs. 1-5
JAMES S HUTCHISON 206 MOYER ST CANAJOHARIE, NY 13317	11493	Motors Liquidation Company	\$20,000.00	Duplicate Debt Claim	Pgs. 1-5
JAMES W STOVER PO BOX 576 CARLSBORG, WA 98324	3842	Motors Liquidation Company	\$12,500.00	Duplicate Debt Claim	Pgs. 1-5
JAN NICOLE REYNOLDS 2960 EAGLE ST CARSON CITY, NV 89704 UNITED STATES OF AMERICA	61926	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JANE B TALLON 625 RUSHMORE DR GRAND JCT, CO 81507	2683	Motors Liquidation Company	\$20,000.00	Duplicate Debt Claim	Pgs. 1-5
JANE JELKS MCGILL TRUST 11 WALLACCE PL DEL REY OAKS, CA 93940	67718	Motors Liquidation Company	\$25,773.50	Duplicate Debt Claim	Pgs. 1-5
JANE N TEMPLETON TOD DTD 05/25/06 5158 SOUTH 1870 EAST SALT LAKE CITY, UT 84117	4317	Motors Liquidation Company	\$20,000.00	Duplicate Debt Claim	Pgs. 1-5
JANET & GREGORY WILLIAMS JANET WILLIAMS 21202 BUDLONG AVE TORRANCE, CA 90502	69100	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(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

JANET G JAINSCHIGG REV TR GERALD KRAWITZ TRUSTEE 176 CANNON RD WILTON, CT 06897	64654	Motors Liquidation Company	\$76,387.50	Duplicate Debt Claim	Pgs. 1-5
JANET L VESSELL & RICHARD K VESSELL JTEN 5002 MIDDLE FALLS DRIVE KINGWOOD, TX 77345	51101	Motors Liquidation Company	\$2,480.00	Duplicate Debt Claim	Pgs. 1-5
JANET M LOBINGER JOHN M LOBINGER JT TEN 48 ROUNDSTONE TERRACE CROSSVILLE, TN 38558	16132	Motors Liquidation Company	\$31,596.03	Duplicate Debt Claim	Pgs. 1-5
JANET M SANDS 839 N LYNN DR ORANGE, CA 92867	37001	Motors Liquidation Company	\$4,375.00	Duplicate Debt Claim	Pgs. 1-5
JANET STRATTON 6228 GERDTS DR SAN JOSE, CA 95135	12651	MLCS, LLC	\$13,000.00	Duplicate Debt Claim	Pgs. 1-5
JAY J EBINGER 134 GAILMOR DRIVE YONKERS, NY 10710	6665	Motors Liquidation Company	\$8,000.00	Duplicate Debt Claim	Pgs. 1-5
JEAN A MCDANIEL WEDBUSH MORGAN SEC CTDN IRA ROLLOVER 2/17/05 12652 PACATO CIRCLE S SAN DIEGO, CA 92128	12028	Motors Liquidation Company	\$312.00	Duplicate Debt Claim	Pgs. 1-5
JEAN M LANEY 180 BEN HORTON DRIVE MCDONOUGH, GA 30253	12264	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JEAN P DRISCOLL TTEE FBO DRISCOLL TRUST B DTD 05/15/1986 15539 WOODS VALLEY RD VALLEY CENTER, CA 92082	19705	Motors Liquidation Company	\$12,500.00	Duplicate Debt Claim	Pgs. 1-5
JEANETTE DAFFERN 1180 S OCEAN BLVD #18D BOCA RATON, FL 33432	22584	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5

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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.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
JEANNE M WIMPEY 186 RIVERS EDGE DR HAYESVILLE, NC 28904	7285	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JEANNE SALMEN 822 TOPAZ ST NEW ORLEANS, LA 70124	18066	Motors Liquidation Company	\$130,000.00	Duplicate Debt Claim	Pgs. 1-5
JEFFREY WEINER AND CAROL WEINER TEN BY ENT 149 SAN MARCO DRIVE PALM BEACH GARDENS, FL 33418	18900	Motors Liquidation Company	\$35,000.00	Duplicate Debt Claim	Pgs. 1-5
JEFFREY WEINER TTEE FBO JEFFREY WEINER TRUST U/A/D 04-10-1992 149 SAN MARCO PALM BEACH GARDENS, FL 33418	18901	Motors Liquidation Company	\$50,000.00	Duplicate Debt Claim	Pgs. 1-5
JENNIE T WONG 2321 HAILE ST ALAMEDA, CA 94501	65550	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JENNIFER REID-BOHANAN 117 NW 192ND AVE GAINESVILLE, FL 32609	12955	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JENNY K WARE TOD ACCOUNT 103 CRUICKSHANK DR FOLSOM, CA 95630	62611	Motors Liquidation Company	\$1,472.50	Duplicate Debt Claim	Pgs. 1-5
JEROME M WEXLER 14 SPYGLASS LN E SETAUKET, NY 11733	3956	Motors Liquidation Company	\$438.00	Duplicate Debt Claim	Pgs. 1-5
JERRY D HENDERSON FAMILY TRUST BRENDA HENDERSON TTEE BENE OWN JERRY HENDERSON DEC IRA 208 TRIANON ST BATESVILLE, MS 38606	9261	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JERRY H GASAWAY 5009 81ST SW LAKEWOOD, WA 98499	18691	Motors Liquidation Company	\$21,927.09	Duplicate Debt Claim	Pgs. 1-5

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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.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
JIM SHEDDEN 2309 S RIDGE CRT BEAVERCREEK, OH 45434	1910	Motors Liquidation Company	\$19,900.00	Duplicate Debt Claim	Pgs. 1-5
JIMMIE C BRYANT CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 68 WOODSIDE DR PRESCOTT, AZ 86305	7297	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JIMMY L & S JANE SMITH 155 CREEK CROSSING ROYSE CITY, TX 75189	45566	Motors Liquidation Company	\$5,985.00	Duplicate Debt Claim	Pgs. 1-5
JMS LLC CUST FBO WILLIAM T DANNAKER C/O WILLIAM T DANNAKER 1316 TASKER STREET PHILADELPHIA, PA 19148	29266	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JOAN BENNETT J W BENNETT 107 SUNSET DR VICTORIA, TX 77901	7450	Motors Liquidation Company	\$6,000.00	Duplicate Debt Claim	Pgs. 1-5
JOAN E DIETIKER AND LEROY C DIETIKER C/O JOAN DIETIKER 6575 N PARISVILLE RD PORT HOPE, MI 48468 UNITED STATES OF AMERICA	7830	Motors Liquidation Company	\$5,000.00	Duplicate Debt Claim	Pgs. 1-5
JOAN MEYMARIAN 1903 N ROOSEVELT ALTADENA, CA 91001	12029	Motors Liquidation Company	\$4,000.00	Duplicate Debt Claim	Pgs. 1-5
JOAN MILLER CREEK SIMS 3437 POLARIS CT BOWLING GREEN, NY 42104	12978	Motors Liquidation Company	\$15,000.00	Duplicate Debt Claim	Pgs. 1-5
JOANNE TERRIZZI WBNA CUSTODIAN ROTH IRA 1251 MOUNT VERNON RD BRIDGEWATER, NJ 08807	14435	Motors Liquidation Company	\$1,942.96	Duplicate Debt Claim	Pgs. 1-5
JOE N EPSTEIN LIVING TRUST C/O JOE N EPSTEIN & ESTHER RAE EPSTEIN TTEES 1032 W 77TH ST NORTH DR INDIANAPOLIS, IN 46260	69305	Motors Liquidation Company	\$6,690.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

JOEL H KOGAN 8449 SW 106TH ST OCALA, FL 34481 UNITED STATES OF AMERICA	8296	Motors Liquidation Company	\$71,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN B STEVENSON & CYNTHIA G STEVENSON JT TEN 239 E ACACIA ST SALINAS, CA 93901	4916	Motors Liquidation Company	\$50,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN C BELYEU SR. & RICHARD BELYEU & CHARLES BELYEU & LISA ANNE BELYEU JT TEN 12855 MIRACLE HILL RD DESERT HOT SPRINGS, CA 92240	4891	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JOHN C NEWSOM AND JACQUELINE NEWSOM 10034 EDEN VALLEY DR SPRING, TX 77379	5638	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JOHN D ALKIRE CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 2210 BUTLER FRIENDSWOOD, TX 77546	22079	Motors Liquidation Company	\$155,400.00	Duplicate Debt Claim	Pgs. 1-5
JOHN EDWARD EBRIGHT CHARLES SCHWAB & CO INC CUST IRA ROLLOVER PO BOX 9316 BRECKENRIDGE, CO 80424	12970	Motors Liquidation Company	\$50,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN EIDSON 210 BURCHWOOD BAY ROAD HOT SPRINGS, AR 71913	67740	Motors Liquidation Company	\$25,140.75	Duplicate Debt Claim	Pgs. 1-5
JOHN ERNEST HOLST & JOYCE MCVEIGH HOLST JT TEN 6 HARBOR PLACE MASSAPEQUA, NY 11758	61579	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN F BIEBER SUSAN H BIEBER 6960 ROSECLIFF PL DAYTON, OH 45459	61766	Motors Liquidation Company	\$15,000.00	Duplicate Debt Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

JOHN H LESS 333 ELMWOOD AVE APT J311 ORANGE, NJ 07050	9774	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN H LESS 333 ELMWOOD AVE APT J311 MAPLEWOOD, NJ 07040	9775	Motors Liquidation Company	\$5,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN J ROACHE 1525 ASHBY ROAD PAOLI, PA 19301	12363	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JOHN KORBIK 4266 TUXEDO WARREN, MI 48092	45589	Motors Liquidation Company	\$0.00 Unliquidated	Duplicate Debt Claim	Pgs. 1-5
JOHN L ALOI 9 ROBERTS DRIVE WESTAMPTON, NJ 08060	9170	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN L GRENIER 501 W OWASSA # 80 PHARR, TX 78577 UNITED STATES OF AMERICA	5311	Motors Liquidation Company	\$415,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN R RICHARDSON 618 REPPERT ST. BACLIF, TX 77518	4331	Motors Liquidation Company	\$130,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN R. WINTERSTEIN TRUSTEE DOLORES LEONA WINTERSTEIN RESIDUARY 822 N ALEXANDER AVE ROYAL OAK, MI 48067	11500	Motors Liquidation Company	\$10,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN SPRATLING, IRA 44 TOMAHAWK TRAIL ST HELENA ISLAND, SC 29920	16584	Motors Liquidation Company	\$18,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN W GAUT P O BOX 5065 VIRGINIA BCH, VA 23471	8286	Motors Liquidation Company	\$25,000.00	Duplicate Debt Claim	Pgs. 1-5

(1) In the "Claim Amount" column, 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". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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CLAIMS TO BE DISALLOWED AND EXPUNGED					
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JOHN W RALSTON JR C/O SCI LAUREL HIGHLANDS PO 631 5705 GLADES PIKE BC6182 SOMERSET, PA 15501	10477	Motors Liquidation Company	\$20,000.00	Duplicate Debt Claim	Pgs. 1-5
JOHN W STEINBERG 18001 MEDLEY DR ENCINO, CA 91316	18250	Motors Liquidation Company	\$2,849.95	Duplicate Debt Claim	Pgs. 1-5
JON E CABOT TTEE JON E CABOT DDS MS PC PROFIT S U/A DTD 01/01/1992 FBO J CABOT 7459 MIDDLEBELT WEST BLOOMFIELD, MI 48322	21480	Motors Liquidation Company	\$22,759.51	Duplicate Debt Claim	Pgs. 1-5

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Exhibit B

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., et al. :
:
Debtors. : **(Jointly Administered)**
:
-----X

**STIPULATION AND AGREED ORDER
AMONG THE DEBTORS, WILMINGTON TRUST COMPANY,
AND CITIBANK, N.A., SOLELY IN ITS CAPACITY AS PAYING AGENT,
REGARDING PROOFS OF CLAIM NOS. 47871, 47872, 65729, 65793, AND 66723**

Motors Liquidation Company (f/k/a General Motors Corporation) (“MLC”) and certain of its subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), Wilmington Trust Company as successor indenture trustee (“**WTC**”), and Citibank, N.A., solely in its capacity as paying agent under the 1990 Indenture and 1995 Indenture (as defined below) (in such capacity, “**Citibank**”), together with the Debtors and WTC, the “**Parties**”), by and through their respective undersigned counsel, hereby enter into this Stipulation and Agreed Order (this “**Stipulation**”) and stipulate as follows:

RECITALS

A. On June 1, 2009 (the “**Commencement Date**”), certain of the Debtors commenced with this Court voluntary cases (the “**Chapter 11 Cases**”) under chapter 11 of title 11, United States Code (the “**Bankruptcy Code**”).

B. On September 16, 2009, the Court entered an order (the “**Bar Date Order**”) establishing November 30, 2009 at 5:00 p.m. (Eastern Time) (the “**General Bar Date**”) as the deadline for each person or entity (including without limitation, each individual, partnership,

joint venture, corporation, estate, or trust) to file a proof of claim (a “**Proof of Claim**”) against certain of the Debtors, including MLC, to assert any claim (as defined in section 101(5) of the Bankruptcy Code) that arose prior to the Commencement Date.

C. As of the Commencement Date, MLC, as issuer, WTC, as successor indenture trustee, and Citibank, as paying agent, were parties to (i) a Senior Indenture, dated as of December 7, 1995, as amended (the “**1995 Indenture**,” and WTC’s capacity under the 1995 Indenture, the “**1995 Trustee**”), and (ii) a Senior Indenture, dated as of November 15, 1990 (the “**1990 Indenture**,” and WTC’s capacity under the 1990 Indenture, the “**1990 Trustee**”) pursuant to which MLC issued senior unsecured debt securities.

D. Prior to the General Bar Date, WTC timely filed the following four Proofs of Claims against MLC (each, a “**WTC Claim**” and collectively, the “**WTC Claims**”):

Claim Number	Applicable Indenture	Principal Amount of Claim Plus Fees and Interest Accrued to Petition Date
65793	1990 Indenture	\$1,419,581,281.12
47871	1990 Indenture	\$1,419,581,281.12
65729	1995 Indenture	\$21,928,297,131.26
47872	1995 Indenture	\$21,928,297,131.26

E. Prior to the General Bar Date, Citibank timely filed a proof of claim against MLC in the amount of \$173,063.43 [Proof of Claim No. 66723] (the “**Citibank Claim**”).

F. WTC recognizes that it is not entitled to, and does not seek, a duplicate recovery on account of the same WTC Claim and has agreed to withdraw two of the WTC Claims, subject to the agreements set forth in this Stipulation.

STIPULATION AND ORDER

NOW, THEREFORE, EACH OF THE PARTIES HEREBY STIPULATES AND AGREES AS FOLLOWS:

1. WTC Claims numbered 47871 (filed by WTC as 1990 Trustee) and 47872 (filed by WTC as 1995 Trustee) are deemed withdrawn and WTC Claims numbered 65793 (filed by WTC as 1990 Trustee) and 65729 (filed by WTC as 1995 Trustee) shall survive.

2. With respect to principal plus interest due under the 1990 Indenture, WTC, in its capacity as the 1990 Trustee will receive and is hereby granted, on behalf of itself and the record and beneficial bondholders of debt securities issued under the 1990 Indenture an allowed general unsecured, nonpriority claim in the amount of \$1,419,471,545.22 (subject to appropriate reserve and/or reduction in connection with any setoff exercised by beneficial bondholders that is authorized by this Court) (the “**1990 Debt Claim**”) against MLC to be satisfied in accordance with any chapter 11 plan or plans confirmed in the Debtors’ Chapter 11 Cases.

3. With respect to principal plus interest due under the 1995 Indenture, WTC, in its capacity as the 1995 Trustee, will receive and is hereby granted, on behalf of itself and the record and beneficial bondholders of debt securities issued under the 1995 Indenture, an allowed general unsecured nonpriority claim in the amount of \$21,928,183,895.36 (subject to appropriate reserve and/or reduction in connection with any setoff exercised by beneficial bondholders that is authorized by this Court) (the “**1995 Debt Claim,**” together with the 1990 Debt Claim, the “**Debt Claims**”).

4. With respect to the prepetition fees and expenses incurred by WTC under the 1990 Indenture, WTC shall receive an allowed claim of \$109,735.90 (the “**1990 WTC Fee Claim**”), and with respect to the prepetition fees and expenses incurred by WTC under the 1995

Indenture, WTC shall receive an allowed claim of \$113,235.90 (the “**1995 WTC Fee Claim,**” together with the 1990 WTC Fee Claim, the “**WTC Fee Claims**”).

5. With respect to the prepetition paying agency fees and expenses incurred by Citibank under the Indentures, the Citibank Claim shall be allowed in the amount of \$162,333.71 (the “**Citibank Fees and Expenses Claim,**” together with the WTC Fee Claims, the “**Fees and Expenses Claims**”).

6. To the extent the Fees and Expenses Claims are not paid in full, in cash, pursuant to a plan of reorganization and/or liquidation of MLC, (a) the amount of such fees and expenses that remain unpaid shall constitute an allowed general unsecured, nonpriority claim against MLC held by WTC and/or Citibank, as applicable, to be satisfied in accordance with any chapter 11 plan or plans confirmed in the Debtors’ Chapter 11 Cases and (b) WTC and Citibank, pursuant to section 7.06 of the 1990 Indenture and section 7.06 of the 1995 Indenture, shall retain a charging lien with respect to its prepetition and post-petition fees and expenses on all assets or money held or collected by WTC or Citibank on account of the Debt Claims or otherwise.

7. WTC will issue a notice to the Depository Trust Company and post a notice on its website (a) notifying beneficial bondholders of the notes issued under the Indentures of the entry of the order allowing the WTC Claims and (b) notifying such bondholders that any subsequent claims objection filed by the Debtors seeking to disallow claims filed by bondholders on the grounds that such claims are duplicative of the Debt Claims being allowed under the stipulation and order will not impair bondholder’s entitlement to share in plan distributions on account of the Debt Claims in accordance with the terms of the applicable Indenture.

8. WTC agrees that it will not object to the Debtors’ filing of objections to Proofs of Claims filed by record and beneficial holders of debt securities arising out of or relating to the

1990 Indenture and/or the 1995 Indenture on the grounds that such Proofs of Claim are duplicative of the Debt Claims allowed pursuant to this Stipulation.

9. WTC waives its right to argue that the entire stated principal amount of \$377,377,000 with respect to the Discount Debentures is an allowable claim.

10. To the extent that the fees and expenses of WTC incurred after the Commencement Date are not satisfied by payment in full in cash in connection with a plan of reorganization and/or liquidation of MLC, WTC reserves the right to argue that all such fees are allowable general unsecured non-priority claims against the estate of MLC.

11. This Stipulation contains the entire agreement between the Parties as to the subject matter hereof and supersedes all prior agreements and undertakings between the Parties relating thereto.

Dated: New York, New York
August 5, 2010

/s/ Joseph H. Smolinsky
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Stephen Karotkin
Joseph H. Smolinsky

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*Attorneys for Citibank, N.A. as Paying
Agent under the 1990 and 1995 Indentures*

So Ordered this 9th day of August 2010

s/ Robert E. Gerber
United States Bankruptcy Judge

Exhibit C

FIXED ALLOWED NOTE CLAIMS

Wilmington Trust 1990 Indenture

Fixed Allowed Amount

9.40% Debentures due July 15, 2021	\$309,680,298
8.80% Notes due March 1, 2021	\$536,202,711
7.40% Debentures due September 1, 2025	\$507,066,072
9.4% Medium-Term Notes due July 15, 2021	\$15,010,245
9.45% Medium-Term Notes due November 1, 2011	\$48,808,100

Wilmington Trust 1995 Indenture

7.75% Discount Debentures due March 15, 2036	\$213,338,714
7.70% Debentures due April 15, 2016	\$504,711,704
8.10% Debentures due June 15, 2024	\$414,135,144
63/4% Debentures due May 1, 2028	\$599,250,820
7.20% Notes due January 15, 2011	\$1,540,836,389
7.25% Quarterly Interest Bonds due April 15, 2041	\$580,326,736
7.25% Senior Notes due July 15, 2041	\$725,408,420
7.375% Senior Notes due October 1, 2051	\$698,481,250
7.25% Senior Notes due February 15, 2052	\$877,819,444
4.50% Series A Convertible Senior Debentures due March 6, 2032	\$39,866,281
5.25% Series B Convertible Senior Debentures due March 6, 2032	\$2,634,125,000
7.375% Senior Notes due May 15, 2048	\$1,118,654,722
7.375% Senior Notes due May 23, 2048	\$425,696,528
8.375% Senior Debentures due July 15, 2033	\$3,061,758,700
6.25% Series C Convertible Senior Debentures due July 15, 2033	\$4,401,527,778
8.25% Senior Debentures due July 15, 2023	\$1,281,933,413
7.125% Senior Notes due July 15, 2013	\$1,024,152,876
7.5% Senior Notes due July 1, 2044	\$729,000,000
1.50% Series D Convertible Senior Debentures due June 1, 2009	\$1,009,112,882

Law Debenture Trust Company of New York Indentures

Industrial Revenue Bond-City Of Moraine, Ohio (616449AB0)	\$10,282,500
Industrial Revenue Bond-City Of Moraine, Ohio (616449AA2)	\$12,851,563
Industrial Revenue Bond-City of Indianapolis, Indiana (455329AB8)	\$1,413,125
Industrial Revenue Bond-Michigan Strategic Fund (594693AQ6)	\$59,711,400
Industrial Revenue Bond-Ohio Water Development Authority (67759ABC2)	\$47,449,000
Industrial Revenue Bond-State of Ohio (677596AU2)	\$20,321,813
Industrial Revenue Bond-City of Fort Wayne (349272AT1)	\$31,961,000

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
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In re : **Chapter 11 Case No.**
:
MOTORS LIQUIDATION COMPANY, et al., : **09-50026 (REG)**
f/k/a General Motors Corp., et al. :
:
Debtors. : **(Jointly Administered)**
:
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ORDER GRANTING DEBTORS' 126TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims)

Upon the 126th omnibus objection to claims, dated December 22, 2010 (the “**126th 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 supplemental order establishing supplemental rules and authority for filing omnibus objections to certain debt claims (the “**Supplemental Procedures Order**”) (ECF No. 6238), seeking entry of an order disallowing and expunging the Duplicate Debt Claims on the grounds that such claims are duplicative of either (a) Wilmington Trust Bond Debt Claims, (b) Eurobond Deutsche Debt Claims, or (c) the IRB Debt Claims, as such are fixed and allowed under the Debtors’ Amended Joint Chapter 11 Plan (ECF No. 8015) (as may be amended, modified or supplemented from time to time, the “**Plan**”), all as more fully described in the 126th Omnibus Objection to Claims; and due and proper notice of the 126th Omnibus Objection

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 126th Omnibus Objection to Claims.

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 relief sought in the 126th 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 126th 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 126th 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*” (collectively, the “**Duplicate Debt Claims**”) are disallowed and expunged subject to confirmation of the Debtors’ Plan; 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, (i) any claim listed on Exhibit “A” annexed to the 126th Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit annexed hereto; 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