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

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In re	Chapter 11 Case No.
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MOTORS LIQUIDATION COMPANY, <i>et al.</i>, f/ka General Motors Corp., <i>et al.</i>	09-50026 (REG)
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	:
Debtors.	(Jointly Administered)
	:
	x

**RESPONSE OF UNIVERSAL UNDERWRITERS INSURANCE
COMPANY TO DEBTORS 110TH OBJECTION TO CLAIMS**

Universal Underwriters Insurance Company and its affiliates (collectively “UUIC”) for its response to the Debtors 110th Omnibus Objection states as follows:

1. UUIC filed a Proof of Claim, Proof of Claim No. 63742, in the chapter 11 case of Motors Liquidation Company (f/k/a General Motors Corporation) in an unliquidated amount asserting certain claims against the Debtor. The Debtors objected to the Proof of Claim on the grounds that such claim should be disallowed under 11 U.S.C. § 502(e) as a contingent, unliquidated claims for contribution or reimbursement.

2. Universal Underwriters Insurance Company and its affiliates (collectively, “UUIC”) issued certain insurance policies to automotive dealerships which sold and/or serviced automobiles manufactured or sold by the Debtors. Pursuant to the terms of the dealership agreements between the dealer and the Debtors, the Debtors agreed, with certain limitations, to assume the defense of the dealer and to indemnify the dealer for any judgments in any lawsuit against the dealer relating to a product manufactured or sold by the Debtors. Certain Dealers may have also state law rights of contribution and indemnity against the Debtors. UUIC is subrogated to the rights of certain of the Debtors’ dealers which it insured. UUIC is filed a Proof of Claim in an unliquidated amount to preserve its rights as subrogee of the dealers for payments of the costs of defense and payment and reimbursement of any settlements or judgments.

3. UUIC recently filed an Amended Proof of Claim asserting liquidated contribution and indemnity claim in the amount of \$9,884,703 for defense costs incurred and claim settlement payments made in connection with personal injury and asbestors claims filed against dealers it insured. Due to the confidential nature of such defense costs and claims settlements, information regarding such claims is not included in this pleading, but has been provided on a confidential basis to counsel for the Debtors.

4. UUIC still has unliquidated claims for contribution or indemnity against the Debtors, which claims, pursuant to 11 U.S.C. § 502(e)(2), can be allowed as such claims become liquidated. Those claims should not be disallowed at this time. Rather UUIC should be allowed to amend its Proof of Claim at any time until 15 days before the last date fixed for the Debtors to object to unsecured claim in these cases. Allowing UUIC to do so will not prejudice the Debtors.

Dated: Chicago, Illinois
January 13, 2011

/s/ Margaret M. Anderson
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CERTIFICATE OF SERVICE

I, Margaret M. Anderson, an attorney, hereby certify that on January 13, 2011, the **Response of Universal Underwriters Insurance Company to Debtors 110th Objection to Claims** was filed *electronically* through the Court's ECF Filing System and served via overnight delivery to the entities and individuals listed on the attached Service List.

/s/ Margaret M. Anderson

SERVICE LIST

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