

HEARING DATE AND TIME: 02/03/11 at 9:45 a.m.

LEWIS LAW PLLC
Attorneys for Johann Hay GmbH &
Co. KG
120 Bloomingdale Road, Suite 100
White Plains, NY 10605
(914) 761-8400
Kenneth M. Lewis
klewis@lewispllc.com

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

**OBJECTION OF JOHANN HAY GMBH & CO. KG TO
DEBTORS’ 120TH OMNIBUS OBJECTION TO CLAIMS
(Claim Nos. 68626 & 66661)**

Johann Hay GmbH & Co. KG (“**Johann**”), by its attorneys, Lewis Law PLLC, respectfully submits this Objection to Debtors’ 120th Omnibus Objection to Claims.

1. Johann is a manufacturer of automobile parts. Pursuant to a number of agreements, including certain agreements that were previously assumed, Johann supplied the Debtors with automobile parts used to build engines and transmissions.

2. Among the claims filed by Johann are (i) the claim filed against MLCS, LLC (which has been designated as claim no. 68626) and (ii) the claim filed against Motors Liquidation Company (which has been designated as claim no. 66661), which are the claims that are subject to the 120th Omnibus Objection. Copies of the claims are annexed. The claims arise out of the unpaid shipment of certain flywheels that were ordered by GM, for ultimate

delivery to the Saturn Spring Hill, TN Engine Plant. Because Saturn was the ultimate user of the flywheels ordered by GM, Johann asserted a claim against MLCS, LLC (Saturn) as well as Motors Liquidating Corp. (GM). As of the date of the filing of the Debtors' bankruptcy case, the Debtors owed Johann EUR 234,247.36 (\$350,340.35) on account of such goods.

3. The Debtors claim that as of the petition date, Johann owed it \$254,312.84, which Johann disputes. Thus, Johann filed a portion of the claims as secured with respect to its right of setoff against such claimed amount should it be determined that that (or any other) amount is due to the Debtors.¹

4. Pursuant to the objection, the Debtors are seeking to expunge and disallow the claim filed against MLCS, LLC, as duplicative of the claim filed against Motors Liquidating Corp. While Johann has no objection to having only one single surviving claim following the effective date of the Debtors' plan and the substantive consolidation of the Debtors' estates, expunging the claim at this juncture is premature. While the Objection does provide that disallowance of the claim is subject to plan confirmation and the occurrence of the effective date of the plan, the proposed order does not. Instead, it provides, among other things, that upon its entry, the claims are disallowed and expunged from the claims registry.

5. Accordingly, unless the order is clarified to provide that any disallowance is subject to the plan becoming effective and the substantive consolidation of the Debtors' estates, the Omnibus Objection should be denied.

¹ Since the summer of 2009, initially in conjunction with resolving the cure amounts with respect to agreements that were assumed by the Debtors, Johann has been reaching out to the Debtors in order to resolve all of its claims, including the ones subject to this Objection. Johann has sent the Debtors' professionals emails containing a comprehensive explanation as to the bona fides of its claims, as well as detailed backup. Johann has also provided the Debtors with a settlement proposal to resolve the parties' claims against each other. To date, the Debtors have been unresponsive to Johann's attempts to reach a resolution of all claims.

6. Johann reserves all of its other rights with respect to its claims or otherwise.²

WHEREFORE, Johann respectfully requests that the 120th Omnibus Objection as to its claims be denied, and that the Court grant Johann such other and further relief as is just and proper.

Dated: White Plains, New York
January 24, 2011

LEWIS LAW PLLC
Attorneys for Johann Hay GmbH &
Co. KG

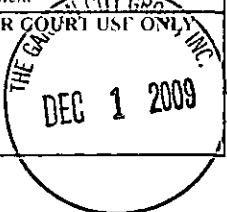
By: /s/ Kenneth M. Lewis
Kenneth M. Lewis

120 Bloomingdale Road, Suite 100
White Plains, NY 10605
(914) 761-8400
klewis@lewispllc.com

² The undersigned was never served with the 120th Omnibus Objection. While Johann became aware of it, it reserves all of its rights to object to any other objections concerning Johann's claims that were filed but never served upon the undersigned.



UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor (Check Only One) <input type="checkbox"/> Motors Liquidation Company (f/k/a General Motors Corporation) <input checked="" type="checkbox"/> MLCS, LLC (f/k/a Saturn LLC) <input type="checkbox"/> MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) <input type="checkbox"/> MLC of Harlem, Inc (f/k/a Chevrolet-Saturn of Harlem, Inc)		Your Claim is Scheduled As Follows. <div style="text-align: center;"> FILED U.S. BANKRUPTCY COURT S.D.N.Y. 2009 NOV 25 P 4:09 PM </div>
Case No 09-50026 (REG) 09-50027 (REG) 09-50028 (REG) 09-13558 (RLG)		If an amount is identified above you have a claim scheduled by one of the Debtors as shown. (This scheduled amount of your claim may be an amendment to a previously scheduled amount.) If you agree with the amount and priority of your claim as scheduled by the Debtor and you have no other claim against the Debtor you do not need to file this proof of claim form EXCEPT AS FOLLOWS . If the amount shown is listed as DISPUTED UNLIQUIDATED or CONTINGENT a proof of claim MUST be filed in order to receive any distribution in respect of your claim. If you have already filed a proof of claim in accordance with the attached instructions you need not file again.
NOT: This form should not be used to make a claim for an administrative expense arising after the commencement of the case but may be used for purposes of asserting a claim under 11 U.S.C. § 503(b)(9) (see Item # 5). All other requests for payment of an administrative expense should be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property) Johann Hay GmbH & Co KG	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim Court Claim Number _____ (If known) Filed on _____	
Name and address where notices should be sent Kenneth M Lewis, Esq Teitelbaum & Baskin LLP 3 Barker Avenue 3rd Floor White Plains New York 10601 Tel (914) 437-7670 Email klewis@tblawllp.com	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name and address where payment should be sent (if different from above) Johann Hay GmbH & Co KG Attn Herr Wolfgang Sonntag Haystrasse 7-13 55566 Bad Sobernheim Germany	Telephone number _____ Email Address _____	
1 Amount of Claim as of Date Case Filed, June 1 2009 <u>§ 350,340.35</u> If all or part of your claim is secured complete item 4 below however if all of your claim is unsecured do not complete item 4. If all or part of your claim is entitled to priority complete item 5. If all or part of your claim is asserted pursuant to 11 U.S.C. § 503(b)(9), complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	5 Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (1)(B) <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5) <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Value of goods received by the Debtor within 20 days before the date of commencement of the case - 11 U.S.C. § 507(b)(9) (§ 507(a)(2)) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____) Amount entitled to priority \$ _____ *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
2 Basis for Claim <u>Goods Sold</u> (See instruction #2 on reverse side)	3a Debtor may have scheduled account as _____ (See instruction #3 on reverse side)	
3 Last four digits of inv number by which creditor identifies debtor <u>3785</u>	4 Secured Claim (See instruction #4 on reverse side) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Equipment <input checked="" type="checkbox"/> Other Describe _____ Value of Property \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any \$ _____ Basis for perfection <u>right of setoff</u> Amount of Secured Claim \$ <u>268,722.82</u> Amount Unsecured \$ <u>81,617.53</u>	
6 Credits The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7 Documents Attach redacted copies of any documents that support the claim such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side). DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain in an attachment.	Signature The person filing this claim must sign it. Sign and print name and title if any of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney if any. Date <u>11/25/09</u> Kenneth M Lewis, Teitelbaum & Baskin, LLP Attorneys for Johann Hay GmbH + Co. KG	



**ATTACHMENT TO PROOF OF CLAIM OF
JOHANN HAY GmbH & CO. KG**

Johann Hay GmbH & Co. KG (“**Johann**”) and General Motors Corporation entered into that certain agreement dated June 21, 2001 (OL5H0000), pursuant to which Johann would manufacture and deliver to the Debtor certain flywheels (Johann part nos. 54380; 55310; GM part nos. 90537283; 12584343). GM directed that certain deliveries be made to the Debtor’s Exel warehouse in Belleville, MI for ultimate delivery to the Saturn Spring Hill, TN Engine Plant. As of the date of the filing of the Debtor’s bankruptcy case, the Debtor owed Johann EUR 234,247.36 (\$350,340.35)¹ on account of such goods.

The Debtor claims that as of the date of the filing of its bankruptcy petition, Johann owed it \$254,312.84 (which Johann believes is based upon a claim in the amount of EUR179,675.60 (at an exchange rate of 1.4154)), which Johann disputes. Thus, Johann is filing this claim as a secured claim (in the amount of \$268,722.82, based upon an exchange rate of 1.4956) with respect to its right of setoff against such claimed amount should it be determined that that (or any other) amount is due to the Debtor. Johann previously filed a general unsecured claim with respect to this claim, as it disputes that it owes any amounts to the Debtor.

Notwithstanding that Johann contracted with General Motors Corporation, because General Motors directed that the goods be delivered to Saturn, Johann is filing this claim (in addition to the one it is filing against Motors Liquidation Company) to preserve its rights in the event it is determined that the claim is against this Debtor.

Johann reserves the right to amend and/or supplement this proof of claim at any time, including after any bar date, in any manner, to file additional proofs of claim for any additional documents or grounds of liability and/or to claim that all or any portion of the claim is entitled to priority as an administrative expense claim.

Additionally, the filing of this proof of claim is not and shall not be deemed or construed as: (a) a waiver or release of Johann’s rights against any person, entity, or property; (b) a consent by Johann to the jurisdiction of this Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving Johann; (c) a waiver or release of Johann’s right to trial by jury in this Court or in any other court as to any and all matters so triable herein, whether or not the same be designated legal or private rights or in any case, controversy, or proceeding relating hereto, notwithstanding the designation or not of such matters as “core proceedings” pursuant to 28 U.S.C. § 157(b)(2), and whether such jury trial right is pursuant to statute or the United States Constitution; (d) a consent by Johann to a jury trial in this Court or any other court in any proceeding as to any and all matters so triable herein or in any case, controversy, or proceeding relating hereto, pursuant to 28 U.S.C. § 157(e) or otherwise; (e) a waiver or release of Johann’s right to have any and all final orders in any and all non-core matters or proceedings entered only after de novo review by a United

¹ Exchange rate 1.4956.

States District Court Judge; (f) a waiver of the right to move to withdraw the reference with respect to the subject matter of this proof of claim, any objection thereto, or other proceeding which may be commenced in the Debtor's case against or otherwise involving Johann; or (g) an election of remedies.

The documents in support of this claim are voluminous and will be provided upon request.



UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

PROOF OF CLAIM

Name of Debtor (Check Only One)
X 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)
MLC of Harlem, Inc (f/k/a Chevrolet-Saturn of Harlem, Inc)
Case No
09-50026 (REG)
09-50027 (REG)
09-50028 (REG)
09-13558 (REG)

Your Claim is Scheduled As Follows.

FILED IN BANKRUPTCY COURT
NOV 25 P 4: 03
S.D.N.Y.

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case, but may be used for purposes of asserting a claim under 11 U.S.C. § 503(b)(9) (see Item # 3). All other requests for payment of an administrative expense should be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property) Johann Hay GmbH & Co KG
Name and address where notices should be sent
Kenneth M Lewis, Esq
Teitelbaum & Baskin, LLP
3 Barker Avenue
3rd Floor
White Plains, New York 10601
Tel (914) 437-7670
Email klewis@tblawllp.com
Telephone number
Email Address

Check this box to indicate that this claim amends a previously filed claim
Court Claim Number: (If known)
Filed on

FILED - 66661
MOTORS LIQUIDATION COMPANY
F/K/A GENERAL MOTORS CORP
SDNY # 09-50026 (REG)

Name and address where payment should be sent (if different from above)
Johann Hay GmbH & Co KG
Attn Herr Wolfgang Sonntag
Haystrasse 7-13
55566 Bad Sobernheim
Germany
Telephone number

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars
Check this box if you are the debtor or trustee in this case

If an amount is identified above, you have a claim scheduled by one of the Debtors as shown. (This scheduled amount of your claim may be an amendment to a previously scheduled amount.) If you agree with the amount and priority of your claim as scheduled by the Debtor and you have no other claim against the Debtor, you do not need to file this proof of claim form EXCEPT AS FOLLOWS. If the amount shown is listed as DISPUTED, UNLIQUIDATED or CONTINGENT, a proof of claim MUST be filed in order to receive any distribution in respect of your claim. If you have already filed a proof of claim in accordance with the attached instructions, you need not file again.

1 Amount of Claim as of Date Case Filed, June 1, 2009 \$ 350,639.47

If all or part of your claim is secured, complete item 4 below, however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim is asserted pursuant to 11 U.S.C. § 503(b)(9), complete item 5.
Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2 Basis for Claim Goods sold (See instruction #2 on reverse side)

3 Last four digits of any number by which creditor identifies debtor 3785

3a Debtor may have scheduled account as (See instruction #3a on reverse side)

4 Secured Claim (See instruction #4 on reverse side)
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.
Nature of property or right of setoff: Real Estate, Motor Vehicle, Equipment, Other (checked)
Describe:
Value of Property \$ Annual Interest Rate %
Amount of arrearage and other charges as of time case filed included in secured claim, if any \$
Basis for perfection: right of setoff
Amount of Secured Claim \$ 268,722.82 Amount Unsecured \$ 81,916.65

6 Credits The amount of all payments on this claim has been credited for the purpose of making this proof of claim

7 Documents Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of redacted on reverse side)
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
If the documents are not available, please explain in an attachment.

5 Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a) If any portion of your claim falls in one of the following categories, check the box and state the amount.

- Specify the priority of the claim
Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4)
Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)
Up to \$2,425* of deposits toward purchase, lease or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7)
Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)
Value of goods received by the Debtor within 20 days before the date of commencement of the case - 11 U.S.C. § 503(b)(9) (§ 507(a)(2))
Other - Specify applicable paragraph of 11 U.S.C. § 507(a)()
Amount entitled to priority

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Date 11/25/09
Signature: Kenneth M Lewis, Teitelbaum & Baskin, LLP
Attorneys for Johann Hay GmbH & Co KG

FOR COURT USE ONLY
THE CLERK OF THE COURT
DEC 1 2009

**ATTACHMENT TO PROOF OF CLAIM OF
JOHANN HAY GmbH & CO. KG**

Johann Hay GmbH & Co. KG (“**Johann**”) and General Motors Corporation entered into that certain agreement dated June 21, 2001 (OL5H0000), pursuant to which Johann would manufacture and deliver to the Debtor certain flywheels (Johann part nos. 54380; 55310; GM part nos. 90537283; 12584343). GM directed that certain deliveries be made to the Debtor’s Exel warehouse in Belleville, MI for ultimate delivery to the Saturn Spring Hill, TN Engine Plant. As of the date of the filing of the Debtor’s bankruptcy case, the Debtor owed Johann EUR 234,247.36 (\$350,340.35)¹ on account of such goods.

Johann and the Debtor entered into that certain agreement dated March 5, 2009 (0394794), pursuant to which Johann would manufacture and deliver to the Debtor certain flywheel service parts (Johann part no. 55640; GM part no. 12612294). As of the date of the filing of the Debtor’s bankruptcy case, the Debtor owed Johann EUR 200.00 (\$299.12) on account of such goods.

The Debtor claims that as of the date of the filing of its bankruptcy petition, Johann owed it \$254,312.84 (which Johann believes is based upon a claim in the amount of EUR179,675.60 (at an exchange rate of 1.4154)), which Johann disputes. Thus, Johann is filing this claim as a secured claim (in the amount of \$268,722.82, based upon an exchange rate of 1.4956) with respect to its right of setoff against such claimed amount should it be determined that that (or any other) amount is due to the Debtor. Johann previously filed a general unsecured claim with respect to this claim, as it disputes that it owes any amounts to the Debtor.

Johann reserves the right to amend and/or supplement this proof of claim at any time, including after any bar date, in any manner, to file additional proofs of claim for any additional documents or grounds of liability and/or to claim that all or any portion of the claim is entitled to priority as an administrative expense claim.

Additionally, the filing of this proof of claim is not and shall not be deemed or construed as: (a) a waiver or release of Johann’s rights against any person, entity, or property; (b) a consent by Johann to the jurisdiction of this Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving Johann; (c) a waiver or release of Johann’s right to trial by jury in this Court or in any other court as to any and all matters so triable herein, whether or not the same be designated legal or private rights or in any case, controversy, or proceeding relating hereto, notwithstanding the designation or not of such matters as “core proceedings” pursuant to 28 U.S.C. § 157(b)(2), and whether such jury trial right is pursuant to statute or the United States Constitution; (d) a consent by Johann to a jury trial in this Court or any other court in any proceeding as to any and all matters so triable herein or in any case, controversy, or proceeding relating hereto, pursuant to 28 U.S.C. § 157(e) or otherwise; (e) a waiver or release of Johann’s right to have any and all final orders in any

¹ Exchange rate 1.4956.

and all non-core matters or proceedings entered only after de novo review by a United States District Court Judge; (f) a waiver of the right to move to withdraw the reference with respect to the subject matter of this proof of claim, any objection thereto, or other proceeding which may be commenced in the Debtor's case against or otherwise involving Johann; or (g) an election of remedies.

The documents in support of this claim are voluminous and will be provided upon request.