

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
and Debtors in Possession

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

-----X
: **Chapter 11 Case No.**
: **09-50026 (REG)**
: **(Jointly Administered)**
: **Debtors.**
: **(Jointly Administered)**
: **(Jointly Administered)**
-----X

NOTICE OF DEBTORS' 151ST OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

PLEASE TAKE NOTICE that on January 25, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 151st omnibus objection to disallow certain claims¹ (the "**151st Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 151st

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 151st Omnibus Objection to Claims.

Omnibus Objection to Claims 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 **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 151ST OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 151st Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C.

20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **February 22, 2011 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 151st Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 151st Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
January 25, 2011

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

WEIL, GOTSHAL & MANGES LLP
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and Debtors in Possession

Relief Requested

1. Prior to commencing these chapter 11 cases, the Debtors had issued hundreds of millions of shares of common equity that were held by a wide range of investors. In these chapter 11 cases, approximately 1,000 proofs of claim were filed against the Debtors that assert nothing more than the mere ownership of equity interests in the Debtors (the “**Claims for Equity Interests**”). The vast majority of the Claims for Equity Interests apparently were filed by holders of equity interests who erroneously believed that filing a proof of claim was necessary to preserve an entitlement to a potential distribution on account of their equity interests or erroneously believed that they could assert a claim for the purchase price of their equity interests. The Claims for Equity Interests are, however, objectionable because only a creditor may file a proof of claim, and an equity interest holder is not a creditor. Accordingly, the Claims for Equity Interests should be disallowed as claims and reclassified as equity interests, which will preserve for the holders of such claims any entitlement to a distribution solely on account of the ownership of equity interests.

2. The Debtors file this 151st omnibus objection (the “**151st Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order disallowing the Claims for Equity Interests listed on **Exhibit “A”** annexed hereto, under the heading “*Claims to be Disallowed,*”¹ and reclassifying those Claims for Equity Interests as equity interests.

¹ 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.

Jurisdiction

3. 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

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² 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**”)³ 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. 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.

5. On October 6, 2010, this Court entered an order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), which authorized the Debtors to file omnibus objections to claims on several grounds that are in addition to those grounds permitted under Bankruptcy Rule 3007(d).

The Relief Requested Should Be Approved by the Court

6. 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*

² The Initial Debtors are MLC, 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.).

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc'ns Corp.*, No. 02-41729, 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).

7. Bankruptcy Rule 3007(d)(7) allows a debtor to file an omnibus objection to claims that are “are interests, rather than claims.” Fed. R. Bankr. P. 3007(d)(7). The rationale behind allowing a debtor to object to such claims is obvious. The Bankruptcy Code differentiates between a “claim” and an “equity security.” *See* 11 U.S.C. §§ 101(5), 101(16). Under the Bankruptcy Code, those who have “claims” against the Debtors are called “creditors” while those who hold “equity securities” are called “equity security holders.” *See id.* §§ 101(10), 101(17). While creditors were entitled to file proofs of claim to preserve their rights to distributions on account of their claims, equity security holders were not entitled to file proofs of claim to preserve their rights, if any, based solely on their ownership of equity interests. The filing of a proof of claim by an equity security holder for that purpose was neither necessary nor sufficient. *See McGimsey v. USA Capital Diversified Trust Deed Fund, LLC (In re USA Commercial Mortg. Co.)*, 377 B.R. 608, 615 (9th Cir. B.A.P. 2007) (“It is axiomatic that an allowed proof of claim requires something more than mere equity ownership”). While equity security holders in these chapter 11 cases were entitled, to the extent they held “claims” against the Debtors, to file a proof of claim to preserve such “claims,” which are distinct from rights arising solely from the ownership of equity interests, each of the Claims for Equity Interests assert only equity interests. As such, the Claims for Equity Interests should be disallowed and reclassified as equity interests. The reclassification of the Claims for Equity Interests to equity interests will preserve any entitlement the holders of Claims for Equity Interests have to a distribution, if any, solely on account of the ownership of equity interests.

Reservation of Rights

8. The Debtors reserve the right to object to any of the Claims for Equity Interests that are not disallowed in their entirety for any reason and to object on any basis to any of the Claims for Equity Interests that are reclassified as equity interests.

Notice

9. Notice of this 151st Omnibus Objection to Claims has been provided in accordance with the Fifth 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 January 3, 2011 (ECF No. 8360). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

10. 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
January 25, 2011

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

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and Debtors in Possession

CLAIMS TO BE DISALLOWED

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
BIRKS, LUCRETIA M 7399 GRONOW CENTER LINE, MI 48015	2659	Moters Liquidation Company	\$955.80	Equity Interest Claim	Pgs. 1-5
LARRY RODGERS 54523 WHITE SPRUCE LANE SHELBY TWP., MI 48315 UNITED STATES OF AMERICA	27350	Moters Liquidation Company	\$35,335.00	Equity Interest Claim	Pgs. 1-5
LARRY ROSS 8800 JOSHUA CT BALTIMORE, MD 21208	2178	Moters Liquidation Company	\$367.82	Equity Interest Claim	Pgs. 1-5
LARSON, GORDON T 718 BEACH DR WILLARD, OH 44890	6607	Moters Liquidation Company	\$1,577.00	Equity Interest Claim	Pgs. 1-5
LATOUR, ALTHEA Z 1616 DAVID DR METAIRIE, LA 70003	8126	Moters Liquidation Company	\$101,573.00	Equity Interest Claim	Pgs. 1-5
LATSON, ROBERT 282 WORCESTER PL DETROIT, MI 48203	8803	Moters Liquidation Company	\$35,269.73	Equity Interest Claim	Pgs. 1-5
LAVERTY, GARY J 533 MILLER AVE JANESVILLE, WI 53548	3707	Moters Liquidation Company	\$4,525.70	Equity Interest Claim	Pgs. 1-5
LEE F. MCCULLOCH 2614 JARVIS ST. SW DECATUR, AL 35603	16482	Moters Liquidation Company	\$13,103.46	Equity Interest Claim	Pgs. 1-5
LEICHTER, NANCY J 31 HEDGE WOOD LN PITTSFORD, NY 14534	45101	Moters Liquidation Company	\$27,998.40	Equity Interest 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

LEIF C CROPP LERCHENFELDSTR 20 80538 MUENCHEN GERMANY GERMANY	25259	Moters Liquidation Company	\$2,500.00	Equity Interest Claim	Pgs. 1-5
LENA CIELUKOWSKI 45 HARBOR CIR COCOA BEACH, FL 32931	8955	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LENCIONI, MARY 3847 OAK PARK AVE BERWYN, IL 60402	19569	Moters Liquidation Company	\$10,000.00	Equity Interest Claim	Pgs. 1-5
LENVILLE V MASH U/A DTD 03/21/1989 BY LENVILLE V MASH LVG TRUST 2280 SYPHER RD AKRON, OH 44306	48401	Moters Liquidation Company	\$3,081.00	Equity Interest Claim	Pgs. 1-5
LEON MYSIEWICZ 15433 SUNSET ST LIVONIA, MI 48154	3821	Moters Liquidation Company	\$5,600.00	Equity Interest Claim	Pgs. 1-5
LESLIE G ROTHWELL & DOROTHY DOROTHY J ROTHWELL JT WROS 804 51ST STREET VIENNA, WV 26105	5206	Moters Liquidation Company	\$1,575.00	Equity Interest Claim	Pgs. 1-5
LESLIE L LAVECCHIA 21 KOLBERT DRIVE SCARSDALE, NY 10583	23064	Moters Liquidation Company	\$44,101.00	Equity Interest Claim	Pgs. 1-5
LESTER KRAWITZ 7900 ELKINS PARK HOUSE APT 507A ELKINS PARK, PA 19027	29277	Moters Liquidation Company	\$43,123.50	Equity Interest Claim	Pgs. 1-5
LEVENSON FAMILY TRUST ALBERT A & ANNABELLE LEVENSON TTEE DTD 04/11/96 402 HILLCREST DRIVE MOUNT VERNON, OH 43050	69460	Moters Liquidation Company	\$12,593.00	Equity Interest Claim	Pgs. 1-5
LEWANDOWSKI JR, FRANK L 20700 NORTHOME ST SOUTHFIELD, MI 48076	30523	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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LEWANDOWSKI, SOPHIE T 3714 EDINBOROUGH DR ROCHESTER HILLS, MI 48306	22846	Moters Liquidation Company	\$34,147.13	Equity Interest Claim	Pgs. 1-5
LEWIS, PATRICIA 3918 N IRVINGTON AVE INDIANAPOLIS, IN 46226	16084	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LIESEL FRENGER GUT HECKHAUSEN 41516 GREVENBROICH GERMANY GERMANY	28525	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LILLIAN E HEETER C/O CAROL FOX 1915 DELMAR DR SPRINGFIELD, OH 45503	64811	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LINDA & CLAIRE SPERANZA C/O LINDA MARIE SPERANZA & CLAIRE SPERANZA 25-47 81ST STREET EAST ELMHURST, NY 11370	64379	Moters Liquidation Company	\$7,949.32	Equity Interest Claim	Pgs. 1-5
LINDA GOLDBERG 205 PARK AVE APT 2 HOBOKEN, NJ 07030	68416	Moters Liquidation Company	\$2,500.00	Equity Interest Claim	Pgs. 1-5
LINDA JACKS 3301 S GOLDFIELD RD #2096 APACHE JCT, AZ 85119	16657	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LINDA R HILL PO BOX 4227 TRUCKEE, CA 96160	16217	Moters Liquidation Company	\$8,325.00	Equity Interest Claim	Pgs. 1-5
LINDELL L. ESTES 205 MOODY STREET MASON, TX 76856	13755	Moters Liquidation Company	\$15,845.00	Equity Interest Claim	Pgs. 1-5
LINDSTROM, LAUREL E 4103 STORMY DR KANSASVILLE, WI 53139	13724	Moters Liquidation Company	\$8,186.24	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED

LISA P WAHL SEP IRA DCG & T TTEE 2334 ROOSEVELT AVE BERKELEY, CA 94703	15414	Moters Liquidation Company	\$757.65	Equity Interest Claim	Pgs. 1-5
LISTER, KENNETH K 6130 FLANDERS RD SYLVANIA, OH 43560	65145	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LIZ & BARNEY JOE ROSSO PO BOX 434 HARTSHORNE, OK 74547	70478	Moters Liquidation Company	\$1,000.00	Equity Interest Claim	Pgs. 1-5
LLOYD G AUSTIN 34553 S COVES DR AFTON, OK 74331	2895	Moters Liquidation Company	\$411.03	Equity Interest Claim	Pgs. 1-5
LLOYD, DONALD R 3119 CLARENCE AVE BERWYN, IL 60402	20843	Moters Liquidation Company	\$45,556.00	Equity Interest Claim	Pgs. 1-5
LOCKLEAR, ZEB 24 MAPLE HILL RD SALINEVILLE, OH 43945	2485	Moters Liquidation Company	\$3,180.03	Equity Interest Claim	Pgs. 1-5
LOOK, BEVERLY J 4302 WESTERN RD LOT 36 FLINT, MI 48506	4313	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LORRAINE BOORE 34080 FAIRFAX DR LIVONIA, MI 48152	26574	Moters Liquidation Company	\$21,023.00	Equity Interest Claim	Pgs. 1-5
LOUIS DUEMIG 2615 N. CHARLOTTE ST. POTTSTOWN, PA 19464 UNITED STATES OF AMERICA	70431	Moters Liquidation Company	\$4,990.00	Equity Interest Claim	Pgs. 1-5
LOUIS DUEMIG 2615 N CHARLOTTE ST POTTSTOWN, PA 19464	70432	Moters Liquidation Company	\$3,260.00	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
LOWDER, JOHN L 1687 N KENNARD RD NEW CASTLE, IN 47362	1784	Moters Liquidation Company	\$50,000.00	Equity Interest Claim	Pgs. 1-5
LOWLER, DONALD R 6414 SUNNYSIDE DR DECKERVILLE, MI 48427	7829	Moters Liquidation Company	\$25,322.48	Equity Interest Claim	Pgs. 1-5
LUCIUS ANTHONY PO BOX 413 MERIDEN, CT 06450	67855	Moters Liquidation Company	\$3,273.57	Equity Interest Claim	Pgs. 1-5
LUDWIG HOFFMANN BORNGASSE 65 55126 MAINZ GERMANY , GERMANY	36661	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
LYBROOK, DANIEL H 8933 LOG RUN DR N INDIANAPOLIS, IN 46234	62534	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LYLE BIRCHFIELD 303 NE 3RD AVE WILLISTON, FL 32696	10118	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LYNN E KNEPP & ROSE Y KNEPP JT TEN 2141 CAREY WAY HUMMELSTOWN, PA 17036	16061	Moters Liquidation Company	\$10,000.00	Equity Interest Claim	Pgs. 1-5
M LEVY & C B LEVY CO-TTEE CAROL B LEVY REVOCABLE TRUST U/A DTD 05/12/1999 6710 PELICAN BAY BLVD APT 435 NAPLES, FL 34108	7589	Moters Liquidation Company	\$19,923.79	Equity Interest Claim	Pgs. 1-5
M LOUISE KYLE & ROBERT C KYLE JTWROS 1213 PAOLI PIKE WEST CHESTER, PA 19380	45283	Moters Liquidation Company	\$2,595.00	Equity Interest Claim	Pgs. 1-5
MAC ALPIN, JOSEPH AURTHUR 365 BROMPTON RD WILLIAMSVILLE, NY 14221	29821	Moters Liquidation Company	\$5,756.50	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
MACK SCOTT 1319 W 107TH ST LOS ANGELES, CA 90044	6598	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MADELIN WOODBRIDGE & CATHERINE A J WOODBRIDGE JT TEN 6142 CARRIAGE HOUSE WAY RENO, NV 89519	67776	Moters Liquidation Company	\$8,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MADELINE BERMAN TTEE REWOCABEL TRUST 1941 6888 LISMORE AVE BOYTON BEACH, FL 33437	15369	Moters Liquidation Company	\$35,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MALCOLM MILLER 1 NORTH 1025 EAST LAFAYETTE, IN 47905	45606	Moters Liquidation Company	\$40,977.64 Unliquidated	Equity Interest Claim	Pgs. 1-5
MALINDA CORNELIUS 6430 LIBERTY VALLEY DR KATY, TX 77449	36149	Moters Liquidation Company	\$4,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MALINDA CORNELIUS 6430 LIBERTY VALLEY DR KATY, TX 77449	36150	Moters Liquidation Company	\$4,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MANFRED EHRMANN DANZIGER STRABE 10 D-53909 ZULPICH GERMANY GERMANY	21371	Moters Liquidation Company	\$370.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MANFRED JEBE LEINPFAD 72 D-22299 HAMBURG GERMANY GERMANY	61096	Moters Liquidation Company	\$17,902.28 Unliquidated	Equity Interest Claim	Pgs. 1-5
MANFRED KAMMERER WELFENSTR 18 D-86836 UNTERMEITINGEN GERMANY	28716	Moters Liquidation Company	\$2,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED

MARCO HEROIN SONNEN STR 1 97618 WULFERSHAUSEN GERMANY GERMANY	21374	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
MARGARET GRATHWOHL 106 E. Maple St. Alexandria, VA 22301 UNITED STATES OF AMERICA	37217	Moters Liquidation Company	\$182,930.00	Equity Interest Claim	Pgs. 1-5
MARGARETE KOWARZIK STRUNDENER STRASSE 86 A D-51069 KOLN GERMANY GERMANY	27207	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
MARGOT KARALIUS 1631 STRATFORD AVENUE WESTCHESTER, IL 60154	36550	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MARIA MAYER 6100 FAIRVIEW ROAD AUSTINTOWN, OH 44515 UNITED STATES OF AMERICA	64598	Moters Liquidation Company	\$124,671.82	Equity Interest Claim	Pgs. 1-5
MARIA S BELL PO BOX 4 LAYTON, NJ 07851	38842	Moters Liquidation Company	\$12.45	Equity Interest Claim	Pgs. 1-5
MARIE LEVENTIS & DINO LEVENTIS JOINT TTEE DECLARATION OF TRUST MARIE V. U/A DTD 11/04/1993 2070 PALMER LN GREEN OAKS, IL 60048	9738	Moters Liquidation Company	\$15,965.65	Equity Interest Claim	Pgs. 1-5
MARIETTA CALABRESE GLORIA CALABRESE EMANUEL CALABRESE & MICHAEL CALABRESE JWROS 1746 WEST 2ND STREET BROOKLYN, NY 11223	21159	Moters Liquidation Company	\$2,712.50	Equity Interest Claim	Pgs. 1-5
MARILYN N DUBINSKI SEPARATE PROPERTY 608 W EL PRADO DR SAN ANTONIO, TX 78212	11726	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED

MARIO J MANZO (IRA) FCC AS CUSTODIAN 393 HADLEIGH LN N BRUNSWICK, NJ 08902	2501	Moters Liquidation Company	\$44,530.99	Equity Interest Claim	Pgs. 1-5
MARJORIE E MORGAN 312 ARDON LANE CINCINNATI, OH 45215	8818	Moters Liquidation Company	\$12,049.00	Equity Interest Claim	Pgs. 1-5
MARK G VIVIRITO 1813 GREYSTONE HEIGHT DR VALRICO, FL 33594	63411	Moters Liquidation Company	\$500.73	Equity Interest Claim	Pgs. 1-5
MARK GIROWSKI 1027 INCA TRL LAKE ORION, MI 48362	62142	Moters Liquidation Company	\$23,638.00	Equity Interest Claim	Pgs. 1-5
MARK HASSON 417 BUTE RD. UNIONTOWN, PA 15401 UNITED STATES OF AMERICA	60788	Moters Liquidation Company	\$129,197.04	Equity Interest Claim	Pgs. 1-5
MARK WAGLE NO 11 S. HAMPTON WICHITA, KS 67207	766	Moters Liquidation Company	\$1,500.00	Equity Interest Claim	Pgs. 1-5
MARKUS LEHMANN KARL-HAENEL-STR 35 80999 MUNICH GERMANY , GERMANY	28485	Moters Liquidation Company	\$10,361.70	Equity Interest Claim	Pgs. 1-5
MARTIN IMMKE ZILLESTR. 99C 10585 BERLIN GERMANY , GERMANY	32757	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
MARTIN KOHN OLOF PALME STR 7 D-60439 FRANKFURT GERMANY , GERMANY	30195	Moters Liquidation Company	\$1,700.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MARTIN WAGMAN 6040 BLUEGRASS DR BOYNTON BEACH, FL 33437	4892	Moters Liquidation Company	\$10,000.00	Equity Interest 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					
MARY ANN PACILLI 34 FERNCLIFF ROAD BLOOMFIELD, NJ 07003	12865	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MARY ANN RINGKAMP 2330 W FALMOUTH AV ANAHEIM, CA 92801	64490	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MARY KOPICKI 15991 PHEASANT RIDGE CT MACOMB, MI 48044	14150	Moters Liquidation Company	\$4,222.96	Equity Interest Claim	Pgs. 1-5
MARY MUELLER 511 CAYUGA CT BOULDER CITY, NV 89005	8463	Moters Liquidation Company	\$200,022.00	Equity Interest Claim	Pgs. 1-5
MARY RAIA 2826 COUNTRY CLUB BLVD SUGARLAND, TX 77478	5596	Moters Liquidation Company	\$13,200.00	Equity Interest Claim	Pgs. 1-5
MASON, RONALD D 64 ELF TRL BASSETT, VA 24055	19753	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MATHIAS WILL NUSSAECKER STR 36 74096 BAD RAPPENAU GERMANY , GERMANY	63067	Moters Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
MATTHEWS, JOHN H 232 S CHESTNUT REED CITY, MI 49677	1707	Moters Liquidation Company	\$544.00	Equity Interest Claim	Pgs. 1-5
MATTOS, DIEGO CONDOMINIO LA MANCHA 208 CAROLINA, PR 00979	62901	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MAURER, RONALD E 771 WREN RD FRANKENMUTH, MI 48734	10578	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
MC ELWEE, RICKY L 4818 CLEVELAND AVE KANSAS CITY, KS 66104	36937	Moters Liquidation Company	\$10,895.14	Equity Interest Claim	Pgs. 1-5
MC FATRIDGE, CHARLES R 2501 W IRVINGTON PL TUCSON, AZ 85746	2396	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MC&CO C/F MARY ANN RINGKAMP IRA STANDARD DATED 09/03/93 2330 WEST FALMOUTH AVE ANAHEIM, CA 92801	64491	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MCCAIN, JOYCE E 4238 HASTINGS DR GRAND BLANC, MI 48439	28001	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MCCUMBER, PAUL L 2226 W GLENMOOR LN JANESVILLE, WI 53545	3719	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MCDONALD, PEGGY W 2240 MEADOWLARK LN E REYNOLDSBURG, OH 43068	9888	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MCINNIS, PATRICK K 3112 DEARBORN AVE FLINT, MI 48507	65343	Moters Liquidation Company	\$14,792.64	Equity Interest Claim	Pgs. 1-5
MCKINLEY, MELVIN L 1109 TRYON CIR SPRING HILL, FL 34606	26863	Moters Liquidation Company	\$945.26	Equity Interest Claim	Pgs. 1-5
MCKINNEY, FREDERICK L 3619 BAYVIEW DR DANVILLE, IL 61832	69342	Moters Liquidation Company	\$4,629.00	Equity Interest Claim	Pgs. 1-5
MCMILLAN, ANNA M 15 SWEET WILLIAM WAY LANGHORNE, PA 19047	65371	Moters Liquidation Company	\$104,000.00	Equity Interest 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					
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MCVEY, CAROLYN M 642 W SOPER RD BAD AXE, MI 48413	32979	Moters Liquidation Company	\$2,187.00	Equity Interest Claim	Pgs. 1-5
MEHLE, ANTHONY A 989 VILLA PL GIRARD, OH 44420	19953	Moters Liquidation Company	\$21,777.50 Unliquidated	Equity Interest Claim	Pgs. 1-5
MEILNER, EDWARD 135 MAPLE LN NEW LENOX, IL 60451	13105	Moters Liquidation Company	\$0.00 Unliquidated	Equity Interest 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.

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

ORDER GRANTING DEBTORS' 151ST OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

Upon the 151st omnibus objection, dated January 25, 2011 (the “**151st Omnibus Objection to Claims**”), 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**”), seeking entry of an order disallowing the Claims for Equity Interests,¹ and reclassifying those Claims for Equity Interests as equity interests, all as more fully described in the 151st Omnibus Objection to Claims; and due and proper notice of the 151st 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 relief sought in the 151st 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

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 151st Omnibus Objection to Claims.

151st 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 151st 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*" are disallowed and reclassified as equity interests; 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 claims listed on Exhibit "A" annexed to the 151st Omnibus Objection to Claims under the heading "*Claims to be Disallowed*" that are not disallowed pursuant to this Order, and any of the Claims for Equity Interests that are reclassified as equity interests; 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
_____, 2011

United States Bankruptcy Judge