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

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UNITED STATES BANKRUPTCY COURT		
UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	X	
SOUTHERN DISTRICT OF NEW YORK	x :	
SOUTHERN DISTRICT OF NEW YORK	X : :	Chapter 11 Case No.
SOUTHERN DISTRICT OF NEW YORK	X : :	Chapter 11 Case No.
SOUTHERN DISTRICT OF NEW YORK	X : : :	Chapter 11 Case No. 09-50026 (REG)
SOUTHERN DISTRICT OF NEW YORK	X : : :	-
SOUTHERN DISTRICT OF NEW YORK In re MOTORS LIQUIDATION COMPANY, et al.,	x : : :	-
SOUTHERN DISTRICT OF NEW YORK In re MOTORS LIQUIDATION COMPANY, et al.,	x : : : :	-
SOUTHERN DISTRICT OF NEW YORK In re MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.	X : : : :	09-50026 (REG)

NOTICE OF DEBTORS' 186th OMNIBUS OBJECTION TO CLAIMS (Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

PLEASE TAKE NOTICE that on January 26, 2011, Motors Liquidation

Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession

(the "Debtors"), filed their 186th omnibus objection to expunge certain Qualified Defined

Benefits Pension Benefits claims of former salaried and hourly employees (the "186th Omnibus

Objection to Claims"), and that a hearing (the "Hearing") to consider the 186th 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 186th 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 or objections to this 186th 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-242 (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 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, 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: Ted Stenger); (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 Debtors' 186th 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 Debtors' 186th 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 26, 2011

> <u>/s/ Joseph H. Smolinsky</u> Harvey R. Miller Stephen Karotkin Joseph H. Smolinsky

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Attorneys for Debtors and Debtors in Possession

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Attorneys for Debtors and	
Debtors in Possession	
UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	
	x
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.	: 09-50026 (REG) :
	:
Debtors.	: (Jointly Administered)
	:
	X

DEBTORS' 186th OMNIBUS OBJECTION TO CLAIMS (Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ANNEXED TO THIS OBJECTION.

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

Motors Liquidation Company (f/k/a General Motors Corporation) ("MLC") and

its affiliated debtors, as debtors in possession (collectively, the "Debtors"), respectfully

represent:

Relief Requested

1. The Debtors file this 186th omnibus objection pursuant to section 502(b) of title 11, United States Code (the "**Bankruptcy Code**"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "**Procedures Order**") (ECF No. 4180), seeking entry of an order disallowing and expunging certain Qualified Defined Benefits Pension Benefits claims listed on **Exhibit "A"** annexed hereto (the "**186th Omnibus Objection to Claims**")¹ of former salaried and hourly employees (the "**Salaried and Hourly Employees**").

2. The Debtors have examined the proofs of claim identified on Exhibit "A" hereto filed by the Salaried and Hourly Employees and have determined that the proofs of claim listed under the heading "*Claims to be Disallowed and Expunged*" (the "**Qualified Defined Benefits Pension Benefits Claims**") are claims related to liabilities of the specific defined benefits pension plan under which such benefits are provided. Such plans are legally separate from the Debtors, and therefore, the Qualified Defined Benefits Pension Benefits Claims do not constitute liabilities of the Debtors and should therefore be disallowed and expunged as against the Debtors. By this Objection, the Debtors do not seek to affect the rights of the claimants to continue receiving pension benefits from their respective defined benefit plans.

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, <u>www.motorsliquidation.com</u>. 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

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 (the "**Commencement Date**"), 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 (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.

5. 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 units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

² 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.).

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

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit "A" have all filed claims against the Initial Debtors.

The Plan Sponsors Are Not Responsible For Payments Under a Plan to Beneficiaries

7. The Qualified Defined Benefits Pension Benefits Claims state claims for an anticipated reduction or elimination of accrued pension benefits under either the General Motors Retirement Program for Salaried Employees in the United States (the "**Salaried Plan**") or the General Motors Hourly-Rate Pension Plan (the "**Hourly Plan**," and together with the Salaried Plan, the "**Plans**") that have not yet occurred, which should alone disqualify the claims. The Qualified Defined Benefits Pension Benefits Claims also in some cases allege the nonpayment of pension benefits prior to the Commencement Date; however the Debtors are not aware of any cessation in the payment of benefits under the Plans.

8. The Salaried Plan and the Hourly Plan are subject to statutory funding requirements, and thereby possess their own assets, and are legally separate from their plan sponsors.⁴ Under ordinary principles of contract law, payments to be made under the Plans to the Salaried and Hourly Employees as beneficiaries of the Plans are the responsibility of the Plans, and not of the Plans' sponsors.

⁴ Section 502(d)(2) of ERISA (as defined below) provides, for example, that: "Any money judgment under this title against an employee benefit plan shall be enforceable only against the plan as an entity and shall not be enforceable against any other person unless liability against such person is established in his individual capacity under this title."

The Plans Have Been Assumed by New GM

9. General Motors LLC ("**New GM**") assumed sponsorship, in place of the Debtors, of both the Salaried Plan and the Hourly Plan pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement, dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc. and New GM, and the Plans are therefore no longer the responsibility of the Debtors.

In the Unlikely Event of a Plan Termination, PBGC Would Have the Liability Rather than the Debtors

10. The Employee Retirement Income Security Act of 1974, as amended ("ERISA") comprehensively regulates the design, administration, funding, and termination of employer-provided pension benefits programs. The Plans are both tax-qualified, singleemployer defined benefit pension plans subject to the plan termination insurance provisions of Title IV of ERISA.

11. Any claim for accrued benefits or nonpayment of benefits under any pension plan previously sponsored by the Debtors and subject to the plan termination insurance program set forth in Title IV of ERISA is solely against such plan (as assumed by New GM) or, if such plan is in the future ever terminated under such termination insurance program, against the PBGC, subject to any limitations under ERISA. As provided in Section 4062 of ERISA, a participant in any such plan does not have any claim for unpaid benefits against the plan sponsor, including the Debtors, by reason of their past sponsorship of the Plans.

12. Accordingly, the Salaried and Hourly Employees do not have at any time any direct claim against the Debtors as asserted in the Qualified Defined Benefits Pension

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Benefits Claims. Moreover, the Debtors have no further obligation with respect to the Salaried Plan or the Hourly Plan by reason of New GM's assumption of such Plans as described above.

The Relief Requested Should Be Approved by the Court

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 Adelphia 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).

14. 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 have compared their books and records with the proofs of claim identified on Exhibit "A" and have determined that they bear no liability for the Qualified Defined Benefits Pension Benefits Claims, as described herein. To avoid the possibility of recoveries by the creditors where no recovery is due, the Debtors request that the Court disallow and expunge in their entirety the Qualified Defined Benefits Pension Benefits Claims.

Notice

15. Notice of this 186th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest 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). 16. 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 26, 2011

> <u>/s/ Joseph H. Smolinsky</u> Harvey R. Miller Stephen Karotkin Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007

Attorneys for Debtors and Debtors in Possession

Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated		
	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated		
	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated		
	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated		
\$0.00 (S) \$0.00 (A) \$126.89 (P) \$0.00 (U) \$126.89 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
	\$0.00 (U)	\$126.89 (P) the Debtors are not liable \$0.00 (U) \$126.89 (T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BADON, HENRY M PO BOX 13014 FLINT, MI 48501	4787	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BAGHDADI, SAMY 1041 SHADY LAKES CIR PALM BEACH GARDENS, FL 33418	4037	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BAILEY, DIAN T 339 BOYNTON ST MANCHESTER, NH 03102	11350	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BALDWIN, GLENDA G 8404 134TH STREET CT APPLE VALLEY, MN 55124	4663	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BANHIDY, ANNA M 14254 FAYETTE BLVD., BROOK PARK, OH 44142	59850	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BASTIAN, SUSAN L 2353 ROSEWOOD ST	62946	Motors Liquidation Company		No Liability; Claims seek recovery of	Pgs. 1-5
ENISON, MI 49428				amounts for which the Debtors are not liable	
			Unliquidated		
BEATTY, JAMES V PO BOX 109	2824	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
KETTLERSVILLE, OH 45336		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BEATTY, JOAN G 69 BUNGANOWEE DVE CLIFTON SPRINGS VIC AUSTRALIA 3222	27223	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
AUSTRALIA				liable	
			Unliquidated		
BECK, BRUCE M 4888 32ND DR S	44002	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
LAKE WORTH, FL 33461		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BECKER, ROSEMARY A	38950	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
430 1/2 BRIDGE AVE ALMA, MI 48801		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BEECKMAN, EDWARD L 809 SOUTH ST PIQUA, OH 45356	26814	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BENOIT JR, EDWARD A 12153 W SAINT MARTINS RD FRANKLIN, WI 53132	3780	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BENTLEY, TRAVIS H 8515 GRIER RD CHARLOTTE, NC 28215	5959	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BERTRAM, KATHLEEN M 7916 OAK KNOLL LN PALOS HEIGHTS, IL 60463	28172	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$13,392.00 (P) \$0.00 (U) \$13,392.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BETTY NEELY 493 POPLAR AVE JELLICO, TN 37762	17358	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BIE, BENJAMIN C DE 368 MEERPAAL GRONINGEN NETHERLANDS 9732AW , NETHERLANDS	14983	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5
NETHERLANDS				liable	
			Unliquidated		
BIGGER JR., THOMAS C 2746 BIGGER RD	2754	Motors Liquidation		No Liability; Claims seek recovery of	Pgs. 1-5
BULGER, PA 15019		Company		amounts for which the Debtors are not liable	
			Unliquidated		
BLACK, JACKIE W 10629 VALLONIA DR APT 1A	4589	Motors Liquidation Company		No Liability; Claims seek recovery of	Pgs. 1-5
CAMBY, IN 46113		Company		amounts for which the Debtors are not liable	
			Unliquidated		
BLACKBURN, LORETTA 122 MAPLE LN	15811	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
PIKEVILLE, KY 41501		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BLANTON, ALAN D PO BOX 4387	48386	Motors Liquidation		No Liability; Claims seek recovery of	Pgs. 1-5
PASO ROBLES, CA 93447		Company		amounts for which the Debtors are not liable	
			Unliquidated		

Exhibit A

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BODE JUANITA JOYCE 8085 SW BOND ST TIGARD, OR 97224	63076	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which	Pgs. 1-5
JNITED STATES OF AMERICA				the Debtors are not liable	
			Unliquidated		
BOLTON, ROBERT L 502 ALLISON ST PO BOX 304	27312	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which	Pgs. 1-5
CATLIN, IL 61817				the Debtors are not liable	
			Unliquidated		
BOWER, PHILIP E 15812 E 28 TER SO	62591	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
INDEPENDENCE, MO 64055		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BOYEA, HELEN M 6201 MANNING RD	49660	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
CHEBOYGAN, MI 49721		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BRAKER, RONALD T 720 MORNINGSIDE DR	61215	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
TOWSON, MD 21204		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BRENDA K HILL C/O 152 EDENHURST DR CENTERVILLE, OH 45458	31532	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BRET SANDERSON 4611 W 41ST PLACE GARY, IN 46408	60907	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which	Pgs. 1-5
				the Debtors are not liable	
			Unliquidated		
BRISTOW, JOSEPH J 9637 W BUCKHILL RD	17886	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
GALENA, IL 61036		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BRITTENHAM, DANN R	16903	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
8611 AUGUSTA FARM LN LAYTONSVILLE, MD 20882		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BROOKENS, DELSIE	9628	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
254 REYBOLD RD NEWARK, DE 19702		Company	\$0.00 (A)	recovery of amounts for which	
NEWARK, DE 19702			\$2,031.24 (P)	the Debtors are not liable	
			\$0.00 (U) \$2,031.24 (T)		

In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".
(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BROWN, ELSIE F 6141 COVENTRY DR SWARTZ CREEK, MI 48473	10774	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BROWN, PAUL J 6 BIRCH ST WEST BROOKFIELD, MA 01585	28059	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BROWN, SANDRA C 1445 SOUTHEAST LEGACY COVE CIR STUART, FL 34997	4897	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BROWNELL, CHARLES M 13760 SUMMER LN GRAND LEDGE, MI 48837	12654	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
BROWNELL, SUZANNE 13760 SUMMER LN GRAND LEDGE, MI 48837	8433	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BRYANT, DIANE L	61903	Motors	\$0.00 (S)	No Liability; Claims seek recovery of	Pgs. 1-5
2 VAILE DR		Liquidation Company	\$0.00 (A)		
TAYLORS, SC 29507			\$46,800.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$46,800.00 (T)		
			Unliquidated		
BUENING, M. RENE	31493	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
377 STEEPLE CHASE		Company		recovery of amounts for which	
SHELBYVILLE, IN 46176				the Debtors are not liable	
			Unliquidated		
BURDETT, F R 6300 SEAWALL BLVD UNIT 5306	4131	Motors Liquidation Company		No Liability; Claims seek	Pgs. 1-5
GALVESTON, TX 77551				recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BURFORD, JANET P	26799	Motors		No Liability;	Pgs. 1-5
332 MEADOW RIDGE DR RIDGELAND, MS 39157		Liquidation Company		Claims seek recovery of amounts for which the Debtors are not liable	
			Unliquidated		
BURGESS, ROY	12575	Motors		No Liability; Claims seek	Pgs. 1-5
PO BOX 631 PIKEVILLE, TN 37367		Liquidation Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BURTON, MACY A 18705 FENELON ST	3718	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which	Pgs. 1-5
DETROIT, MI 48234				the Debtors are not liable	
			Unliquidated		
BUSH, KATIE W. 1125 MAPLEASH AVENUE	12125	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
COLUMBIA, TN 38401		Company	\$0.00 (A) \$2,418.39 (P)	recovery of amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$2,418.39 (T)		
CAPISTRANT, JOSEPH A 420 S OPDYKE RD APT 1A PONTIAC, MI 48341	45964	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CARL J LOCK 7076 VERDE VISTA DR NE ROCKFORD, MI 49341	3258	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CARL J LOCK CARL J LOCK 7076 VERDE VISTA DR NE ROCKFORD, MI 49341	14033	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CARL J. LOCK 7076 VERDE VISTA DR NE ROCKFORD, MI 49341	14034	Motors Liquidation Company	No Liability; Claims seek recovery of amounts for whic the Debtors are n liable		
			Unliquidated		
CAROL MILLER 5679 MONROE ST APT 911 SYLVANIA, OH 43560	15061	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CAROLYN DERUSO 2911 W AVE J4 LANCASTER, CA 93536	13274	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$52,097.00 (P) \$0.00 (U)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$52,097.00 (T)		
CARTER, DARLENE 3704 SNOOK RD MORROW, OH 45152	10981	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CASE, ROBERT E 4735 MURRAY CORNER RD FAYETTEVILLE, OH 45118	19674	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CATHERINE A SKILLING 10 BOLTON COURT SOMERSET, KY 42501	3102	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CAVERLY, DOROTHY 6180 JAMESON DR WATERFORD, MI 48329	19516	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHALKER, SUSAN E 1164 S GREEN RD SOUTH EUCLID, OH 44121	14005	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHANEY GERALDINE 3626 PROVIDENCE ST FLINT, MI 48503	29526	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHAPIN, KARLENE S. 3230 CLIFFORD RD SILVERWOOD, MI 48760	20248	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$666,000.00 (P) \$0.00 (U) \$666,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".
(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CHARLENE PRICE 203 OAK VILLIAGE PKWY MOORESVILLE, NC 28117	30843	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHAVEY, NANCY K 624 SUNSET ST MANCHESTER, MI 48158	23030	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHAVEY, NANCY K 624 SUNSET ST MANCHESTER, MI 48158	23031	MLCS, LLC		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHAVEY, NANCY K 624 SUNSET ST MANCHESTER, MI 48158	23032	MLCS Distribution Corporation		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CHAVEY, NANCY K 624 SUNSET ST MANCHESTER, MI 48158	23033	MLC of Harlem, Inc.		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CHILTON, DONALD R 233 COLLEEN DR	6774	Motors Liquidation Company		No Liability; Claims seek recovery of	Pgs. 1-5
LAS VEGAS, NV 89107				amounts for which the Debtors are not liable	
			Unliquidated		
CLARK, BETTY J 381 GOODSON DR	26798	Motors Liquidation		No Liability; Claims seek recovery of	Pgs. 1-5
COLUMBUS, GA 31907		Company		amounts for which the Debtors are not liable	
			Unliquidated		
CLAYTON, ROBERT A 100 WEST DR	17031	Motors Liquidation Company		No Liability; Claims seek recovery of	Pgs. 1-5
BAY CITY, MI 48706		Company		amounts for which the Debtors are not liable	
			Unliquidated		
CLOYD, GLEN 1318 KELLEY ST	7413	Motors Liquidation		No Liability; Claims seek recovery of	Pgs. 1-5
DEER LODGE, MT 59722		Company		amounts for which the Debtors are not liable	
			Unliquidated		
COMER, BEVERLY L 1310 C ST	45191	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
SANDUSKY, OH 44870		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
COOK, VALCA M 1108 CLEARVIEW DR MOUNT JULIET, TN 37122	15079	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
COOK, VALCA M 1108 CLEARVIEW DR MOUNT JULIET, TN 37122	20998	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
COSCARELLI, PATRICIA S 3825 BUSH GARDENS LN HOLT, MI 48842	14865	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
COY, GWENDOLYN 8747 MAREI GRASS HUBER HEIGHTS, OH 45424	4084	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
COYNE TERRANCE O 536 MISTY BROOK LN ROCHESTER HILLS, MI 48307	64108	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CRASE, VICTORIA A 2903 OLD TROY PIKE DAYTON, OH 45404	18708	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CRIBLEY, BILLY G 402 E GRAND ST HASTINGS, MI 49058	3517	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
CROCHET, A P PO BOX 171 CARVILLE, LA 70721	3388	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DAIGNAULT, LAURIE A 21985 RIVER PINES DR FARMINGTON HILLS, MI 48335	5682	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DANIELS, ALICE E 212 STORCH ST SAGINAW, MI 48602	2742	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DANKO, CATHERINE 9250 HILO FARM DR MENTOR, OH 44060	5968	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	
			Unliquidated		
DANNY C BOEHM	63429	Motors	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5
2863 NEW GERMANY TREBEIN RD		Liquidation Company	\$0.00 (A)	recovery of amounts for which	
BEAVERCREEK, OH 45431			\$4,300.00 (P)	the Debtors are not liable	
			\$0.00 (U)	liable	
			\$4,300.00 (T)		
			Unliquidated		
DANNY C BOEHM	63431	Motors	\$0.00 (S)	No Liability;	Pgs. 1-5
2863 NEW GERMANY TREBEIN RD		Liquidation Company	\$0.00 (A)	Claims seek recovery of	
BEAVERCREEK, OH 45431			\$1,050.00 (P)	amounts for which the Debtors are not	
			\$0.00 (U)	liable	
			\$1,050.00 (T)		
DAUGHERTY, JAMES E 614 HEATHERWOOD CT NOBLESVILLE, IN 46062	3463	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DAVIS, J A	5294	Motors Liquidation		No Liability; Claims seek	Pgs. 1-5
150 S WOODLAND TRL DOUBLE OAK, TX 75077		Company		recovery of amounts for which the Debtors are not liable	
			Unliquidated		

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	
DE LA CRUZ, JENNIFER L 11069 SCRIPPS RANCH BLVD	20702	Motors Liquidation	\$0.00 (S)	No Liability; Claims seek	Pgs. 1-5	
SAN DIEGO, CA 92131		Company	\$0.00 (A)	recovery of amounts for which		
			\$9,145.67 (P)	the Debtors are not liable		
			\$0.00 (U)			
			\$9,145.67 (T)			
DEBBIE MERRITT PO BOX 31922 ROCHESTER, NY 14624	45270	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not	Pgs. 1-5	
				liable		
			Unliquidated			
DEMAS, BARBARA J (FORMERLY BARBARA J. CHAGNOT) 5577 MILLINGTON RD	5401	Motors Liquidation		No Liability; Claims seek recovery of	Pgs. 1-5	
COLUMBUS, OH 43235		Company		amounts for which the Debtors are not liable		
			Unliquidated			
DENNIS, LENA	4460	Motors		No Liability; Claims seek	Pgs. 1-5	
20420 W BRADY RD ELSIE, MI 48831		Liquidation Company		recovery of amounts for which the Debtors are not liable		
			Unliquidated			
DENNY, RALPH L	12871	Motors		No Liability;	Pgs. 1-5	
4821 KYSER RD	12071	Liquidation Company		Claims seek recovery of	U	
LOWELL, MI 49331		Company		amounts for which the Debtors are not liable		
			Unliquidated			

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DICKINSON, DOROTHY M 64 COUNTY ROAD 700 WEST SALEM, OH 44287	36907	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DIVALENTIN, EUGENE 709 FIRESIDE DR CEDAR FALLS, IA 50613	28534	MLCS, LLC		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DONALD DAVIS 5291 RAVENNA RD NEWTON FALLS, OH 44444	22014	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DONNA WOOD 175 SAWMILL ST VIDOR, TX 77662	7410	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
DORIS SMITH 14405 RUSSELL OVERLAND PARK, KS 66223	62869	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

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Name and Address of Claimant	Claim #	Debtor		m Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DOROTHY A SMUKALLA NKA DOROTHY A LESNIAK 6690 HIGH HILL CIR RACINE, WI 53402	13045	Motors Liquidation Company			No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			1	Unliquidated		
DOROTHY DICKINSON 64 COUNTY ROAD 700 WEST SALEM, OH 44287	36908	Motors Liquidation Company			No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			١	Unliquidated		
DOUGLAS, SANDRA E 6655 JACKSON RD UNIT 355 ANN ARBOR, MI 48103	7868	Motors Liquidation Company			No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			1	Unliquidated		
DREASKY, ROSABELLE 611 W COURT ST STE 203 FLINT, MI 48503	2218	Motors Liquidation Company			No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			١	Unliquidated		
CLAIMS TO BE DISALLOWED AND EXPUNGED	99		\$0.00	(S)		
			\$0.00	(A)		
			\$197,361.19			
			\$0.00			
			\$197,361.19	(1)		

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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.

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
	X	
In re	:	Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.	:	09-50026 (REG)
Debtors.	:	(Jointly Administered)
	• x	

ORDER GRANTING DEBTORS' 186th OMNIBUS OBJECTION TO CLAIMS (Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

Upon the 186th omnibus objection to expunge certain Qualified Defined Benefits Pension Benefits Claims of former salaried and hourly employees, dated January 26, 2011 (the "**186th Omnibus Objection to Claims**"),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), pursuant to section 502(b) of title 11, United States Code (the "**Bankruptcy Code**"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "**Procedures Order**") (ECF No. 4180), seeking entry of an order disallowing and expunging the Qualified Defined Benefits Pension Benefits Claims on the grounds that each Qualified Defined Benefits Pension Benefits Claim is for an obligation for which the Debtors have no liability, all as more fully described in the 186th Omnibus Objection to Claims; and due and proper notice of the 186th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 186th Omnibus Objection to Claims.

Court having found and determined that the relief sought in the 186th 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 186th 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 186th 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"** annexed hereto under the heading "*Claims to be Disallowed and Expunged*" are disallowed and expunged; 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 186th Omnibus Objection to claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on the Order Exhibit; 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