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

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

**RESPONSE BY DLA PIPER LLP (US) TO DEBTORS’  
160TH OMNIBUS OBJECTION TO CLAIMS**

DLA Piper LLP (US) (“DLA Piper”), by its undersigned counsel, hereby files this Response to Debtors’ 160th Omnibus Objection to Claims (the “Claims Objection”). In support hereof, DLA Piper states:

1. On January 26, 2011, the Debtors filed the Claims Objection requesting that this Court disallow and expunge, among others, DLA Piper’s proof of claim in the amount of \$127,649.51, assigned claim number 22640 (the “Proof of Claim”) because it is “relating to certain executory contracts that have been assumed by General Motors LLC (the “New GM”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “Master 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.”

2. The Proof of Claim represents amounts due to DLA Piper from its pre-petition representation of the Debtors in certain asbestos litigation cases.

3. Pursuant to the Master Purchase Agreement, the New GM assumed all liabilities and obligations relating to the purchased contracts or assumed executory contracts.

4. DLA Piper did not represent the Debtors in connection with any of the purchased contracts or assumed executory contracts transferred to the New GM.

5. Therefore, the liability for DLA Piper's Proof of Claim did not transfer to the New GM.

6. Additionally, to date, the New GM has taken no responsibility for the debt owed to DLA Piper.

7. Accordingly, the Claims Objection should be overruled as it relates to DLA Piper's Proof of Claim.

WHEREFORE, DLA Piper requests that this Court:

A. Overrule the Claims Objection insofar as it relates to DLA Piper's Proof of Claim; and

B. Grant such other and further relief as is just and appropriate under the circumstances.

Respectfully submitted,

DATE: February 22, 2011

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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 22nd day of February, 2011, copies of the foregoing *Response by DLA Piper LLP (US) to Debtors' 160th Omnibus Objection to Claims* were sent by first-class mail postage prepaid to:

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