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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)**  
: **(Jointly Administered)**  
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**NOTICE OF DEBTORS' OBJECTION TO  
ADMINISTRATIVE PROOF OF CLAIM NO. 70917 FILED BY DEVAKI GANESAN**

**PLEASE TAKE NOTICE** that on February 24, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed an objection to administrative proof of claim number 70917 filed by Devaki Ganesan (the "**Objection**"), and that a hearing (the "**Hearing**") to consider the Objection 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 29, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Objection 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](http://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 **March 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 Objection 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 Objection, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York  
February 24, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller  
Stephen Karotkin  
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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

**DEBTORS' OBJECTION TO  
ADMINISTRATIVE PROOF OF CLAIM NO. 70917 FILED BY DEVAKI GANESAN**

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. 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”), the Debtors object to proof of claim number 70679 filed by Devaki Ganesan (“Ganesan”) that asserts a \$307,640 administrative expense claim against MLC for

“amounts lost due to closing plant in Oklahoma City” on the basis that Ganesan did not render any services or otherwise provide a benefit to the Debtors’ estates that would entitle his claim to an administrative expense priority. A copy of the proof of claim is annexed hereto as

**Exhibit “A.”**

**Jurisdiction**

2. 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**

3. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)<sup>1</sup> 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**”)<sup>2</sup> 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). By order dated December 14, 2010,<sup>3</sup> the Court established February 14, 2011 as the deadline to file proofs of claim for administrative expenses arising between June 1, 2009 and January 31, 2011.

**Proof of Claim No. 70917**

4. Ganesan alleges an administrative expense claim in the amount of \$307,640 for “amounts lost due to closing plant in Oklahoma City.” Ganesan also includes an

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<sup>1</sup> The Initial Debtors are MLC (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.).

<sup>2</sup> The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

<sup>3</sup> Consent Order Pursuant to Section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Requests for Payment of Certain Administrative Expenses and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof, dated December 14, 2010 (ECF No. 8099).

accounting of related retiree benefits although the amounts set forth in the attachment do not add up to \$307,640. According to proof of claim 70917 and the Debtors' books and records, Ganesan retired from the Debtors on April 30, 2006.

**The Relief Requested Should Be Approved by the Court**

5. 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); *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). 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.”

6. To establish a claim for administrative expense priority, a creditor must also allege sufficient facts with supporting documentation to establish that (a) an expense arises out of a transaction between the creditor and the debtor after the debtor commences its bankruptcy case and (b) the consideration supporting the claimant’s right to payment was both supplied and beneficial to the postpetition debtor in the operation of its business in bankruptcy. *Trustee of Amalgamated Ins. Fund v. McFarlin’s, Inc.*, 789 F.2d 98, 101 (2d Cir. 1986). Bankruptcy courts in New York as well as in other jurisdictions have made clear that priority under section 503(b) of the Bankruptcy Code “is reserved for those rare and extraordinary circumstances when the creditor’s involvement truly enhances the administration of the estate.” *In re Dana Corp.*, 390 B.R. 100, 108 (Bankr. S.D.N.Y. 2008). Efforts undertaken by a creditor to benefit its own interests are not compensable under section 503(b). *Id.* The benefit conferred

must be a “direct benefit” on the debtor’s estate – an indirect benefit is not sufficient. *Id.*; *see also In re Granite Partners, L.P.*, 213 B.R. 440, 446 (Bankr. S.D.N.Y. 1997) (noting that services that primarily benefit a creditor do not justify a substantial contribution award even if they also indirectly benefit the estate).

7. Proof of claim number 70917 fails to meet this standard. Ganesan retired from the Debtors on April 30, 2006 – more than three years prior to the Commencement Date (i.e., June 1, 2009). Accordingly, Ganesan’s asserted benefit claims also arise from services predating the Debtors’ chapter 11 cases. Because Ganesan rendered such services prior to the Debtors’ chapter 11 cases, Ganesan could not have provided a benefit of the Debtors’ estates and, in turn, Ganesan’s claims are not entitled to administrative expense priority. There is no basis to reclassify the claim as it was filed on February 11, 2011, more than 14 months after November 30, 2009, the deadline for filing general unsecured claim against the Initial Debtors. Based upon the foregoing, the Debtors request that proof of claim number 70917 be disallowed and expunged in its entirety.

#### **Notice**

8. Notice of this Objection has been provided to Ganesan 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). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

9. 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  
February 24, 2011

/s/ Joseph H. Smolinsky

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



**Exhibit "A"**



UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		ADMINISTRATIVE PROOF OF CLAIM
Name of Debtor (Check only one) <input checked="" type="checkbox"/> Motors Liquidation Company (f/k/a General Motors Corporation) 09-50026 (REG) <input type="checkbox"/> MLCS, LLC (f/k/a Saturn, LLC) 09-50027 (REG) <input type="checkbox"/> MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) 09-50028 (REG) <input type="checkbox"/> MLC of Harlem, Inc (f/k/a Chevrolet-Saturn of Harlem, Inc) 09-13558 (REG) <input type="checkbox"/> Remediation and Liability Management Company, Inc (subsidiary of General Motors Corporation) 09-50029 (REG) <input type="checkbox"/> Environmental Corporate Remediation Company, Inc (subsidiary of General Motors Corporation) 09-50030 (REG)		  <b>ADMINISTRATIVE CLAIM</b>  FILED - 70917 <b>MOTORS LIQUIDATION COMPANY            F/K/A GENERAL MOTORS CORP            SDNY # 09-50026 (REG)</b>
The deadline for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental entities, and trusts) to file a proof of claim for certain administrative expenses against the Debtors is (i) on or before February 14, 2011 at 5 00 p m (Eastern Time), with respect to administrative expenses arising between June 1, 2009 and January 31, 2011, and (ii) the date that is thirty (30) days after the Effective Date at 5 00 p m (Eastern Time), with respect to administrative expenses arising between February 1, 2011 and the Effective Date		
Name of Creditor (The person or other entity to whom the debtor owes money or property) <b>DEVAKI GANESAN</b>	<input type="checkbox"/> Check 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 box if you have never received any notices from the bankruptcy court in this case  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court	
Name and address where notices should be sent <b>DEVAKI GANESAN            13908 PLANTATION WAY            EDMOND, OK 73013</b>		
Telephone Number <b>405-478-8923</b>		
Last four digits of account or other number by which creditor identifies debtor	Check here <input type="checkbox"/> replaces a previously filed claim, dated _____ if this claim <input type="checkbox"/> amends	
<b>1 Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
<input checked="" type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS# <b>5941</b> Unpaid compensation for services performed from <b>9/30/2006</b> to <b>age</b> (date) (date)		
<b>2 Date debt was incurred (must be on or after June 1, 2009).</b>		<b>3. If court judgment, date obtained:</b>
<b>4. Total Amount of Administrative Claim</b> \$ <b>307,640.00</b> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges		
<b>5. Brief Description of Administrative Expense Claim (attach any additional information):</b> <b>Amounts lost due to closing plant in Oklahoma</b>		<b>6. Credits. All payments made on this claim have been credited and deducted for the purpose of making this proof of claim.</b>
<b>7. Supporting Documents</b> Attach copies of supporting document, such as promissory notes, contracts, security agreements, and evidence of perfection of liens <b>DO NOT SEND ORIGINAL DOCUMENTS</b>		<b>8 This Administrative Proof of Claim:</b> <input type="checkbox"/> is the first filed proof of claim evidencing the claim asserted herein <input checked="" type="checkbox"/> supplements a proof of claim filed on or about <b>12/20/2009</b> <input type="checkbox"/> replaces/supersedes a proof of claim filed on _____
<b>9 Date-Stamped Copy:</b> To receive an acknowledgement of the filing to your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <b>2/11/11</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <b>Devala Ganesan            DEVAKI GANESAN</b>	<b>THIS SPACE IS FOR COURT USE ONLY</b>
Penalty for presenting fraudulent claim Fine up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§ 152 and 3571		

DEVAKI GANESAN, MD  
 13908 PLANTATION WAY  
 EDMOND, OK, 73013  
 405-478-8923 [H]  
 405-478-8925[F]  
 devakig@aol.com

Dear Mr. Olson:

I got the information given below from GM benefits center: I have attached the printed sheets from internet source outlining payment history beginning this year. It also lists breakdown for amounts deducted for various benefits I receive.

LIFE INSURANCE DETAILS ARE AS FOLLOWS:

1. LIFE BASIC [DEVAKI]	10,000.00	BY GM
2. PERSONAL ACCIDENTAL	500,000.00	-0-
3. OPTIONAL INSURANCE	143,820.00	178.00/ MONTH
4. PERS.ACC.INS-SPOUSE	150,000.00	3.00/month
5. LIFE INS [SPOUSE]	100,000.00	80.00/MONTH
6. VOLUNTARY ADDITIONAL LIFE INS [DG]	25,000.00	56.60/MONTH

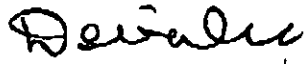
Thank you very much for your help in this regard.

Enclosures: 1. Summary retirement payments-2009, 2. Breakdown of retirement payment.

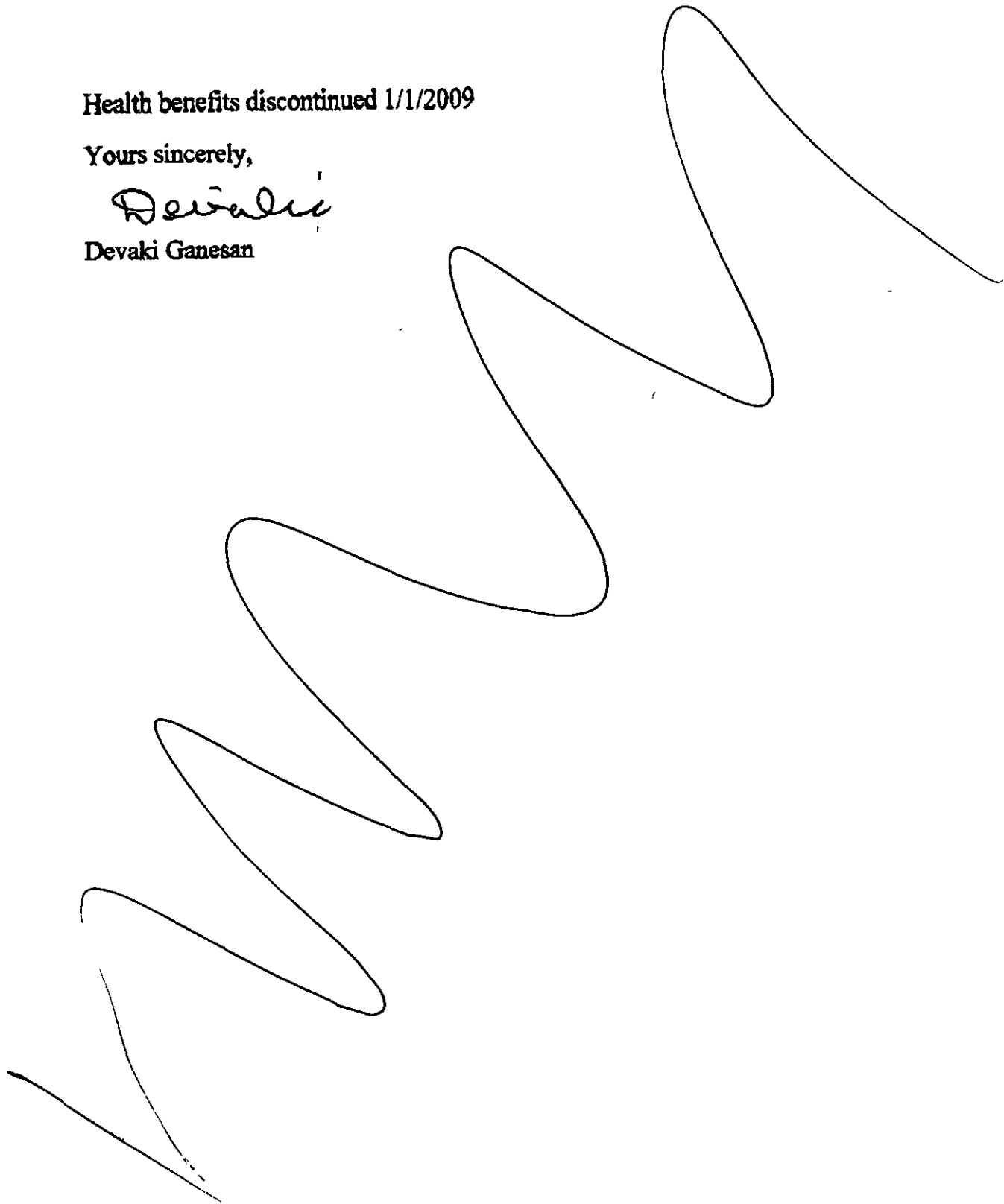
Date of retirement: 4/30/2006

Health benefits discontinued 1/1/2009

Yours sincerely,



Devaki Ganesan




Fidelity NetBenefits

**Payment History - Details**

[Print this Page](#)

**Payment**  
**Advice Number** 00027351855  
**Payment Date** 11/01/2009  
**Gross Amount** \$4,612.27  
**Net Amount** \$3,781.51  
**Payment Status** Deposited

 [Go to Payment History to review all your payments](#)

**Payment Advice mailed to:**

13908 PLANTATION WAY  
 EDMOND, OK 73013

**Payment Breakdown**

Description	Current	Year-to-Date
<b>Gross Amount</b>		
Taxable Income	\$4,509.95	\$49,609.45
Non-Taxable Income	\$102.32	\$1,125.52
<b>Total Gross Amount</b>	<b>\$4,612.27</b>	<b>\$50,734.97</b>
<b>Deductions</b>		
DEPENDENT LIFE	\$0.00	\$480.00
FED WITHHOLDING	\$418.82	\$4,273.40
OPTIONAL LIFE-OLIC	\$178.34	\$1,961.74
PER ACCIDENT-PAI	\$13.00	\$171.00
STATE TAX	\$164.00	\$1,813.00
VOLUNTARY LIFE INS	\$56.60	\$169.80
<b>Total Deductions</b>	<b>\$830.76</b>	<b>\$8,868.84</b>
<b>Net Amount</b>	<b>\$3,781.51</b>	<b>\$41,866.03</b>

**Payment deposited:**

**BANK OF OKLAHOMA**  
 NATL. ASN.  
 Checking Account  
 Account Number: xxxxxx0588  
 Routing Number: 103900036

**Funding Details**

Fund Name	Amount
CONTRIBUTIONS	\$1,718.87
SALARIED RET PROGRAM	\$2,683.40
THE LEVEL BENEFIT	\$300.00
<b>Total Gross Amount</b>	<b>\$4,612.27</b>

NetBenefits® provided by



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IA=1 HG=2 AT=2 DX=1 MZ=2

Dewaki Graevsan  
13908 Praefation Way  
Edmond, OK 73013

The Garden City Group, Inc

Attn: Motors Ignitization

Company Claims Processing

5151. Plaza Parkway

Suite A.

Dublin, Ohio 43017

# FedEx Express US Airbill

FedEx Tracking Number

8739 5278 2650

0200 from 1978

FedEx Retrieval Copy

**1 From**  
 Date: 2/12/11  
 Sender's FedEx Account Number: [Redacted]

**Sender's Name**  
 Deere & Co  
 [Redacted]  
 [Redacted]

**Address**  
 13908 Platteau Way  
 [Redacted]  
 [Redacted]

**City**  
 Eden Prairie  
 State: OK ZIP: 73013

**3 To Recipients**  
 Recipient Name: [Redacted]  
 Phone: 703 986 0106

**Company**  
 [Redacted]

**Address**  
 5151 Plozer Parkway Ste 4  
 [Redacted]  
 [Redacted]

**Address**  
 City: Wadena State: OH ZIP: 44091



8739 5278 2650

**4a Express Package Service**  
 01  FedEx Priority Overnight  
 05  FedEx Standard Overnight  
 06  FedEx First Overnight

**03**  Second business day  
 20  FedEx Express Saver

**4b Express Freight Service**  
 70  FedEx 1Day Freight  
 80  Second business day  
 83  FedEx 3Day Freight

**5 Packaging**  
 06  FedEx Envelope\*  
 02  FedEx Pak  
 03  FedEx Box  
 04  FedEx Tube  
 01  Other

**6 Special Handling and Delivery Signature Options**  
 03  SATURDAY DELIVERY

**10**  No Signature Required  
 10  Direct Signature  
 34  Indirect Signature  
 05  Signature Declaration  
 06  Dry Ice  
 09  Cango Aircraft Only

**7 Payment Bill to:**  
 1  Sender  
 2  Recipient  
 3  Third Party  
 4  Credit Card  
 5  Cash/Check

**Total Packages** [Redacted]  
**Total Weight** [Redacted] lbs  
**Obtain receipt**

606

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0225 8552 PE50

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**Responsibility For Payment** Even if you give us different payment instructions you will always be primarily responsible for all delivery costs, as well as any cost we incur in either returning your package to you or warehousing it pending disposition.

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Our liability in connection with this shipment is limited to the lesser of your actual damages or \$100 unless you declare a higher value-pay an additional charge and document your actual loss in a timely manner. You may pay an additional charge for each additional \$100 of declared value. The declared value does not constitute nor do we provide cargo liability insurance.

In any event we will not be liable for any damage whether direct incidental special or consequential in excess of the declared value of a shipment whether or not FedEx had knowledge that such damages might be incurred including but not limited to loss of income or profits.

We won't be liable for your acts or omissions including but not limited to improper or insufficient packing securing marking or addressing or those of the recipient or anyone else with an interest in the package.

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**Right To Inspect** We may at our option open and inspect your packages before or after you give them to us to deliver.

**Right Of Rejection** We reserve the right to reject a shipment when such shipment would be likely to cause delay or damage to other shipments equipment or personnel or if the shipment is prohibited by law or if the shipment would violate any terms of our Airbill or the current FedEx Service Guide.

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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' OBJECTION TO  
ADMINISTRATIVE PROOF OF CLAIM NO. 70917 FILED BY DEVAKI GANESAN**

Upon the objection to proof of claim number 70917 filed by Devaki Ganesan, dated February 24, 2011 (the "**Objection**"),<sup>1</sup> 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**") and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, seeking entry of an order disallowing and expunging proof of claim number 70917 on the ground that it is not entitled to administrative expense priority, all as more fully described in the Objection; and due and proper notice of the Objection 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 Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual basis set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, proof of claim number 70917 is disallowed and expunged from the claims registry in its entirety; 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

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UNITED STATES BANKRUPTCY JUDGE