

**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' EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS**  
**(Tax Claims Assumed by General Motors LLC)**

Upon the Eighteenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Eighteenth Omnibus Objection to Claims**”),<sup>1</sup> of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), filed 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 Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Eighteenth Omnibus Objection to Claims; and due and proper notice of the Eighteenth 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

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

sought in the Eighteenth 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 Eighteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the relief requested in the Eighteenth 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, if applicable, the Eighteenth Omnibus Objection to Claims is adjourned with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Adjourned*” to the date indicated on the Order Exhibit, subject to further adjournments (such actual hearing date, the “**Adjourned Hearing Date**”) (the “**Adjourned Claims**”), and the Debtors’ response deadline with respect to the Adjourned Claims shall be 12:00 noon (prevailing Eastern Time) on the date that is three (3) business days before the Adjourned Hearing Date; and it is further

ORDERED that, if applicable, the Eighteenth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Withdrawn*”; and it is further

ORDERED that, if applicable, the Eighteenth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the

heading “*Claim Withdrawn*” as those claims have been withdrawn by the corresponding claimant; 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 claim listed on Exhibit “A” annexed to the Eighteenth Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit annexed hereto; 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  
*March 7, 2011*

*s/ Robert E. Gerber*  
United States Bankruptcy Judge

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY & COUNTY OF SAN FRANCISCO C/O CITY & COUNTY OF SAN FRANCISCO TAX COLLECTOR BUREAU OF DELINQUENT REVENUE / BANKRUPTCY UNIT PO BOX 7426 SAN FRANCISCO, CA 94120	22144	Motors Liquidation Company	\$317,775.79 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$317,775.79 (T)		

<b><i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i></b>	<b>1</b>	<b>\$317,775.79 (S)</b>
		<b>\$0.00 (A)</b>
		<b>\$0.00 (P)</b>
		<b>\$0.00 (U)</b>
		<b>\$317,775.79 (T)</b>

(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".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.