

**Dennis & Jill Gallaher  
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March 7, 2011

Chambers of the Honorable Robert E. Gerber  
United States Bankruptcy Court  
One Bowling Green, Room 621  
New York, NY 10004-1408

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**RE: United States Bankruptcy Court, Southern District of New York**

**In re: Motors Liquidation Company, et al f/k/a General Motors Corp. et al**

**Chapter 11, Case No. 09-50026 (REG)**

Dear Sirs:

This claim should not be disallowed or expunged, as this claim is based on an equity loan to help Motors Liquidation Company, et al f/k/a General Motors Corp. et al regain financial stability.

For this reason, this claim should be considered a valid claim and not an equity interest.

The person to contact in relation to this claim is: Dennis Gallaher, 18160 Clear Spring Lane, Eden Prairie, MN 55347, Phone: 952-212-7516

Best regards,



Dennis M. Gallaher