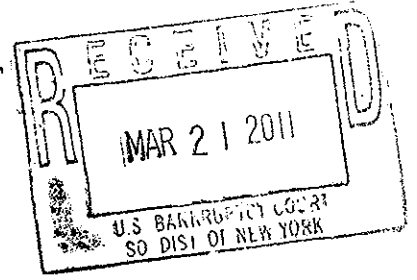


UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK



IN RE:)
)
MOTORS LIQUIDATION COMPANY,) CASE NO. 09-50026 (REG)
et al., f/k/a/ General Motors Corp, et al.) (Jointly Administered)
)
DEBTORS.) CHAPTER 11

**RESPONSE OF MARION COUNTY TREASURER
TO DEBTORS' 211th OMNIBUS OBJECTIONS TO CLAIMS**

Comes now the Treasurer of Marion County, Indiana, by counsel, and for its Response to the Debtors' 211th Omnibus Objections to Claims states as follows:


1. In the Debtors' 211th Omnibus Objections to Claims, Debtors object to Treasurer's Priority Claim No. 70668 in the amount of \$ 1,215,869.58 on grounds "No Liability; Claims seek recovery of amounts for which the Debtors are not liable".

2. The Marion County Treasurer's claim is based on a self-filed assessment form declaring a value of \$ 40,806,470 (Exhibit A).

3. At the time the Treasurer filed its' claim, tax rates were not yet available and therefore the tax amount was estimated. The tax rates now being available and taxes calculated – the actual amount of tax due is \$ 1,256,390.40, as evidenced by the tax bill (Exhibit B).

WHEREFORE, the Marion County Treasurer respectfully requests that its Proof be allowed in the actual tax amount of \$ 1,256,390.40 as described herein, that the Debtors' Objection to this Claim be overruled, and for all other just and proper relief.

Respectfully submitted,

By: 
Douglas J. DeGlopper
Attorney for Marion County Treasurer
318 East 64th Street
Indianapolis, IN 46220
(317) 403-0098
ddeglopper@aol.com

CERTIFICATE OF SERVICE

I do hereby certify that a copy of the foregoing Notice has been served upon all counsel of record listed below by electronic or United States first class postage pre-paid on this 2nd day of March, 2011.

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004


Harvy R. Miller, Esq., Stephen Karotkin, Esq.,
Joseph H. Smolinsky, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153

Thomas Morrow
Motors Liquidation Company
401 South Old Woodward Ave Ste 370
Birmingham, Michigan 48009

Lawrence S. Buonomo, Esq
General Motors LLC
400 Renaissance Center
Detroit, MI 48265

Thomas Moers Mayer, Esp., Robert Schmidt, Esq.,
Lauren Macksoud, Esq., Jennifer Sharret, Esq.
Kramer Levin Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, NY 10036

Tracy Hope Davis, Esq.
Office of the U S Trustee
Southern District of New York
33 Whitehall St, 21st Floor
New York, NY 10004

By: 
Douglas J. DeGlopper
Attorney for Marion County Treasurer



BUSINESS TANGIBLE PERSONAL PROPERTY RETURN
 State Form 10068 (R14 / 1-09)
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

M

FORM 104

MARCH 1, 2010
 For assessor use
COMPLETED
 JUN 02 2010

A 140570

INSTRUCTIONS: This form must be filed with the Assessor not later than May 15 unless an extension is granted in writing.

MCA *[Signature]*

72780

Name of taxpayer (Please type or print): Motors Liquidation Company		FKA: General Motors Corporation Account: MLC NEW FILING 1	DLGF taxing district number 49 - 101
Name under which business is conducted MFD - INDIANAPOLIS		Township Center Township	
Address where property is located (number and street, city and state) 340 S. WHITE RIVER PKWY W DR INDIANAPOLIS IN 46206		County Marion	ZIP code 46206-0388
Nature of business			
Name to which assessment and tax notice to be mailed (if different than above) Motors Liquidation Company			
Mailing address (number and street, city and state) (if different than above) 500 Renaissance Center Suite 1400 Detroit, MI 48243		County	ZIP code 48243

TOTAL TANGIBLE PERSONAL PROPERTY (Please check one) <input type="checkbox"/> Form 102 <input checked="" type="checkbox"/> Form 103			
Summary (round all numbers to nearest ten dollars)	REPORTED BY TAXPAYER	CHANGE BY ASSESSOR	CHANGE BY COUNTY BOARD
Schedule A - Personal Property Other Than Inventory +	\$ 40,806,470	\$	\$
Deduction per Form PPID-1 (Investment Deduction) -	\$	\$	\$
Deduction per Form 103 ERA (Economic Revitalization) -	\$ 0	\$	\$
Final Assessed Value =	\$ 40,806,470	\$	\$

All vehicles used in farm or business and not subject to Excise Tax must be reported as depreciable personal property in the pools on Schedule A of Forms 102 or 103.

SIGNATURE AND VERIFICATION			
Under penalties of perjury, I hereby certify that this return (including accompanying schedules and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property, subject to taxation, owned, held, possessed or controlled by the named taxpayer in the stated township or taxing district on the assessment date of this return, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.			
Signature of authorized person <i>Raymond Fulcher</i>		Date signed (month, day, year) 05/12/2010	
Please print name Raymond Fulcher	Title PROPERTY TAX SPECIALIST	Telephone number (313) 665-8272	
Signature of person preparing return based on all information of which he has any knowledge		Telephone number	

Exhibit A

- NO FINE
- LATE
- LATE LATE
- NON-COMP.

Parcel # A140570

03/02/2011

TREASURER'S COPY

Make check payable to Marion County Treasurer

Late Payment Penalty: 5% penalty if no delinquencies on bill and paid within 30 days of due date. 10% penalty if there are delinquencies on bill or if paid after 30 days of due date. The penalty must be included with the late tax payment.

Check here if address has changed, please provide new address and email information on the reverse side.

FIRST INSTALLMENT 2011
DELINQUENT AFTER MAY 10, 2011

PLEASE PAY THIS AMOUNT FOR FIRST INSTALLMENT \$628,195.20

Mail check & coupon to:

MOTORS LIQUIDATION COMPANY
MAIL CODE 482-C14-C66
PO BOX 9024
DETROIT, MI 48202

MARION COUNTY TREASURER
PO BOX 6145
INDIANAPOLIS, IN 46206-6145

01110062819520A1405708

Fold & Tear Here

Marion County, Indiana TAX STATEMENT

TAXPAYERS' COPY

Keep This Portion For Your Records

PARCEL #	STATE PARCEL #	PROPERTY ADDRESS	TAXING DISTRICT
A140570		340 S WHITE RIVER PKWY W DR	101/101 INDIANAPOLIS CENTER
	TSD Code		PROPERTY TYPE
	811		STATE HOMESTEAD CREDIT 0.0000%
			LOCAL HOMESTEAD CREDIT 4.9774%

NAME AND ADDRESS OF TAXPAYER

LEGAL DESCRIPTION

MOTORS LIQUIDATION COMPANY
MAIL CODE 482-C14-C66
PO BOX 9024
DETROIT, MI 48202

FIRST INSTALLMENT 2011		SECOND INSTALLMENT 2011	
Total Tax Liability FIRST	\$628,195.20	Total Tax Liability SECOND	\$628,195.20
Additional Assessment	\$0.00	Additional Assessment	\$0.00
Delinquent Penalty	\$0.00	Delinquent Penalty	\$0.00
Delinquent Tax	\$0.00	Delinquent Tax	\$0.00
Delinquent SA Tax	\$0.00	Delinquent SA Tax	\$0.00
Delinquent SA Penalty	\$0.00	Delinquent SA Penalty	\$0.00
Fees	\$0.00	Fees	\$0.00
Surplus	\$0.00	Surplus	\$0.00
Auditor Corrections	\$0.00	Auditor Corrections	\$0.00
Total Payments	\$0.00	Total Payments	\$0.00
PLEASE PAY THIS AMOUNT FOR FIRST INSTALLMENT	\$628,195.20	PLEASE PAY THIS AMOUNT FOR SECOND INSTALLMENT	\$628,195.20

Fold & Tear Here

Parcel # A140570

03/02/2011

TREASURER'S COPY

Make check payable to Marion County Treasurer

Late Payment Penalty: 5% penalty if no delinquencies on bill and paid within 30 days of due date. 10% penalty if there are delinquencies on bill or if paid after 30 days of due date. The penalty must be included with the late tax payment.

Check here if address has changed, please provide new address and email information on the reverse side.

SECOND INSTALLMENT 2011
DELINQUENT AFTER NOVEMBER 10, 2011

PLEASE PAY THIS AMOUNT FOR SECOND INSTALLMENT \$628,195.20

Mail check & coupon to:

MOTORS LIQUIDATION COMPANY
MAIL CODE 482-C14-C66
PO BOX 9024
DETROIT, MI 48202

MARION COUNTY TREASURER
PO BOX 6145
INDIANAPOLIS, IN 46206-6145

02110062819520A1405708

Exhibit B