

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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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)
: :
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ORDER GRANTING DEBTORS' 211TH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors LLC)

Upon the 211th omnibus objection to expunge certain tax claims, dated February 24, 2011 (the “**211th Omnibus Objection to Claims**”),¹ 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 211th Omnibus Objection to Claims; and due and proper notice of the 211th 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 sought in the 211th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 211th Omnibus Objection to Claims.

in interest and that the legal and factual bases set forth in the 211th 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 211th 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 211th 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 211th 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 211th 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 211th Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*”; 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: **March 31, 2011**
New York, New York

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
BLOUNT COUNTY TRUSTEE 347 COURT STREET MARYVILLE, TN 37804	70880	Motors Liquidation Company	\$318.00 (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)		
			\$318.00 (T)		
			Unliquidated		
CITY OF CHATTANOOGA 101 EAST 11TH ST, STE 100 CHATTANOOGA, TN 37402	70904	Motors Liquidation Company	\$830.32 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$373.30 (P)		
			\$0.00 (U)		
			\$1,203.62 (T)		
			Unliquidated		
CITY OF GREENVILLE C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70702	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$387.94 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$387.94 (T)		
			Unliquidated		
CITY OF RICHMOND VIRGINIA ATTN: D PADGETT, CITY HALL ROOM 100 900 EAST BROAD STREET RICHMOND, VA 23219	70973	Motors Liquidation Company	\$2,864.52 (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)		
			\$2,864.52 (T)		
			Unliquidated		
CITY OF RICHMOND VIRGINIA ATTN: D PADGETT, CITY HALL, ROOM 100 900 EAST BROAD STREET RICHMOND, VA 23219	70974	Motors Liquidation Company	\$0.00 (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)		
			\$0.00 (T)		
			Unliquidated		

(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.

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 OF RICHMOND, VIRGINIA ATTN D PADGETT CITY HALL, ROOM 100 900 EAST BROAD STREET RICHMOND, VA 23219	70861	Moters Liquidation Company	\$2,813.52 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$51.00 (U)		
			\$2,864.52 (T)		
COMMERCE ISD C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70701	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$29.35 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$29.35 (T)		
FRANKLIN COUNTY & FRANKLIN COUNTY WATER DISTRICT C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70703	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$4.21 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$4.21 (T)		
GREENVILLE ISD C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70704	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$663.11 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$663.11 (T)		
JEFFERSON ISD C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70705	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$23.61 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$23.61 (T)		

(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".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90054-0110	70617	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$2,117.73 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$2,117.73 (T)		
MINEOLA ISD TAX OFFICE C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70706	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$22.51 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$22.51 (T)		
RIVERSIDE COUNTY TREASURER - TAX COLLECTOR ATTN DON KENT - TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502-2205	70800	Moters Liquidation Company	\$777.55 (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)		
			\$777.55 (T)		
TRAVIS COUNTY C/O KARON Y. WRIGHT P.O. 1748 AUSTIN, TX 78767	70947	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$23,629.34 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$23,629.34 (T)		
TYLER ISD C/O PERDUE BRANDON FIELDER COLLINS & MOTT LLP ATTN: DAVID HUDSON PO BOX 2007 TYLER, TX 75710-2007	70707	Moters Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$673.08 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$673.08 (T)		

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

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
WEBER COUNTY CORPORATION C/O WEBER COUNTY TREASURER 2380 WASHINGTON BLVD OGDEN, UT 84401	70810	Moters Liquidation Company	\$497.95 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$497.95 (U)		
			\$995.90 (T)		

CLAIMS TO BE DISALLOWED AND EXPUNGED	16	\$8,101.86 (S)
		\$27,550.88 (A)
		\$373.30 (P)
		\$548.95 (U)
		\$36,574.99 (T)

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OBJECTION ADJOURNED to 4/26/2011 at 9:45 a.m.

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MARION COUNTY TREASURER 200 E WASHINGTON ST STE 1041 INDIANAPOLIS, IN 46204	70668	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$1,215,869.58 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$1,215,869.58 (T)		

OBJECTION ADJOURNED	1		\$0.00 (S)		
			\$1,215,869.58 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$1,215,869.58 (T)		

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

OBJECTION WITHDRAWN

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RICHLAND COUNTY TREASURER BART HAMILTON RICHLAND TREASURER 50 PARK AVE EAST MANSFIELD, OH 44902 UNITED STATES OF AMERICA	70662	Motors Liquidation Company	\$368,463.44 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$368,463.44 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		

OBJECTION WITHDRAWN

1	\$368,463.44 (S)
	\$0.00 (A)
	\$0.00 (P)
	\$0.00 (U)
	\$368,463.44 (T)

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