Exhibit "A"

Response to Objections to Confirmation for Debtors' Amended Joint Chapter 11 Plan
In re Motors Liquidation Company, et al., f/k/a General Motors Corp., et al.,

Docket No.	Name of Objector	Summary of Objection	Debtors' Response
9022	M-Heat Investors, LLC and Chapter 7 Trustee of Micro-Heat, Inc. (collectively, the "**Microheat Claimants"**)	1. Plan's injunction provisions are too broad. Broadly construed, the injunction provisions could be interpreted to bar or affect claimants' alleged recoupment and offset rights against the Debtors.	1. The Plan does not affect the Microheat Claimants' right of setoff or recoupment, if any. The Microheat Claimants and the Debtors executed a stipulation and agreed order which provides that all matters shall be adjudicated by this Court to the extent the ADR Procedures fail. Mediation is currently scheduled to take place on March 1, 2011.
9110	JPMorgan Chase Bank, N.A., as agent ("**JPMorgan**")	1. Plan fails to provide for payment in full of administrative expenses relating to litigation expenses for Term Loan Avoidance Action, particularly, JPMorgan's legal fees, costs, and charges in defending the Term Loan Avoidance Action.	1. Administrative Expenses relating to litigation expenses for the Term Loan Avoidance Action are appropriately allocated in the GUC Trust's budget. Specifically, a total of $1.5 million (the "**Allocated Amount**") has been allocated for reimbursement of potential legal fees incurred by the defendants in the Term Loan Avoidance Action. The Allocated Amount is, of course, subject to the Debtors' rights to challenge reasonableness and to seek disgorgement of all amounts paid and/or to be paid in the event JPMorgan's liens are avoided. The Debtors believe the Allocated Amount is more than enough to address this obligation.
		2. Section 10.5 of the Plan regarding Debtors' right to offset in connection with the Term Loan Avoidance Action violates terms of this Court's order approving debtor in possession financing (ECF No.	2. For the avoidance of doubt and without waiving the Debtors' rights under section 502(d) of the Bankruptcy Code as to any claimant, the Debtor and the GUC Trust do not intend to withhold Class 3 distributions to financial institutions that are defendants in the Term Loan Avoidance Action unless and until such time as the Court determines that those financial

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		2529).	institutions are required to disgorge payments received. The Debtors also do not intend to offset or withhold distributions to defendants in the Term Loan Litigation with respect to unrelated claims they may have based on the pending Term Loan Litigation.
		3. The Plan should not provide that the lenders under the term loan are precluded from receiving other distribution pursuant to section 502(d) of the Bankruptcy Code. Nor should the Debtors be able to offset the Term Loan Avoidance Action against JPMorgan's litigation expenses.	3. See above for extent of offset provision under the Plan. As to JPMorgan's assertion that the Debtors will attempt to offset the Term Loan Avoidance Action against JPMorgan's legal fees and expenses, that is not the intention of the Debtors.
9197	Town of Salina ("**Salina**")	1. All General Unsecured Claims will not be treated equally because there is a possibility that Disputed Claims may receive less distribution than Claims which are Allowed at the time of the Effective Date. 2. The Plan improperly discriminates among "general unsecured environmental claimants" because, no rationale has been provided for distinguishing between class 3 (General Unsecured Claims) and Class 4 (Property Environmental Claims).	1. All Claims, Allowed or Disputed, are entitled to a pro rata distribution of the Debtors' assets, regardless of when they are Allowed. The Plan provides for appropriate reserves for all three of Salina's Claims. 2. Under section 1129(b) of the Bankruptcy Code, a plan unfairly discriminates where similarly situated classes are treated differently without a reasonable basis for the disparate treatment. *See WorldCom Inc.*, Ch. 11 Case No. 02-13533, 2003 Bankr. LEXIS 1401, at *174 (Bankr. S.D.N.Y. 2003) (citing *In re Buttonwood Partners, Ltd.*, 111 B.R 57, 63 (Bankr. S.D.N.Y. 1990)). "[I]f under the facts and circumstances of a particular case, there is a reasonable basis for disparate treatment of two similarly situated classes of claims or two similarly situated classes of equity interests, there is no unfair discrimination." *Id.*

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			Holders of Claims in Class 4 are *all* parties to either the Priority Order Sites Consent Decrees and Settlement Agreements, or the Environmental Response Trust Consent Decree and Settlement Agreement, and will receive 100% recovery in light of applicable Environmental Laws. *See* 28 U.S.C. § 959(b); *see also In re H.L.S. Energy Co.*, 151 F.3d 434, 438 (5th Cir. 1998); *Pennsylvania v. Conroy*, 24 F.3d 568, 569-70 (3d Cir. 1994); *In re Chateaugay Corp.*, 944 F.2d 997, 1007-10 (2d Cir. 1991) (debtors cannot discharge their injunctive obligations under CERCLA cleanup orders because they are not "claims"); *In re Torwico Elecs., Inc.*, 8 F.3d 146, 151 (3d Cir. 1993) (debtors' injunctive obligations under RCRA remediation orders are not impaired or otherwise affected by debtors' bankruptcy); *In re Wall Tube & Metal Prod. Co.*, 831 F.2d 118, 123-24 (6th Cir. 1987); *In re Mark IV Indus., Inc.*, 438 B.R. 460, 469 (Bankr. S.D.N.Y. 2010) (holding that environmental obligations to New Mexico Environment Department are not "claims" and are not dischargeable); *In re Eagle-Picher Holdings, Inc.*, 345 B.R. 860 (Bankr. S.D. Ohio 2006) (finding that real property trust must be funded to comply with environmental law in order to meet requirement that plan not be forbidden by law). The Priority Order Sites Consent Decrees and Settlement Agreements were entered into between the Debtors and the governmental parties charged with enforcing applicable Environmental Laws with respect to the Debtors' obligations under such Environmental Laws. Salina's Claims are entirely distinguishable: Salina and the Debtors are alleged to be co-liable parties with respect to certain environmental contamination in the area of Lower Ley Creek and the former Town of Salina Landfill, and Salina seeks costs that it may incur under applicable Environmental Laws as a result of Salina's own liability for such contamination. Whereas the

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			Priority Order Sites Consent Decrees and Settlement Agreements seek to enforce applicable Environmental Laws, Salina seeks costs that it may incur by virtue of being prosecuted under such Environmental Laws. *See In re Drexel Burnham Lambert Group, Inc.*, 138 B.R. 714, 715 (Bankr. SDNY 1992) (separate classification of similar classes was rational where members of each class "possess[ed] different legal rights"); *see also JPMorgan Chase Bank v. Charter Commc'ns Operating, LLC (In re Charter Commc'ns)*, 419 B.R. 221, 264-265 (Bankr. S.D.N.Y. 2009) (finding separate classification justified because of the members' "disparate legal rights"). Accordingly, the Plan does not discriminate against holders of General Unsecured Claims relating to environmental claims, who in fact, will receive enhanced recoveries as a result of the Priority Order Sites Consent Decrees and Settlement Agreements and the Environmental Response Trust Consent Decree and Settlement Agreement.
		3. Objects to Environmental Response Trust Consent Decree and Settlement Agreement and the Priority Order Sites Consent Decrees Settlement Agreement.	3. The Debtors believe that Salina's issues with respect to the specifics of the Environmental Response Trust Consent Decree and Settlement Agreement and the Priority Order Sites Consent Decrees and Settlement Agreements have been properly addressed by the United States in its Statement in Support of Environmental Provisions of Debtors' Plan and Request for Approval of Environmental Response Trust Consent Decree and Settlement (ECF No. 9311) and its Statement in Support of the Priority Order Sites Consent Decrees and Settlement Agreements (ECF No. 9312). 4. Wilmington Trust Company was selected as the GUC Trust

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		4. Objects to Wilmington Trust Company's appointment as the Avoidance Action Trust Administrator and as the GUC Trust Administrator.	Administrator for, among other reasons, its familiarity with these Chapter 11 Cases having historically represented the interest of over $21 billion of unsecured claims and, as such, was selected by the Creditors' Committee as being the most likely candidate to efficiently oversee the administration of the GUC Trust. The Debtors do not believe there is a conflict of interest in having Wilmington Trust Company serve as GUC Trust Administrator and Avoidance Action Trust Administrator. It would add unnecessary costs to have yet another trustee or administrator for the very limited purpose of serving as the Avoidance Action Trust Administrator.
		5. Requests that the appointment of the GUC Trust Monitor be independent from Wilmington Trust Company.	5. FTI Consulting Inc. is independent of Wilmington Trust Company and was selected as the GUC Trust Monitor for the combination of expertise and efficiencies it provides as it has been involved in these Chapter 11 Cases since their inception and knows in great detail the plethora of unresolved Claims. The Debtors believe that the combination of Wilmington Trust Company and FTI Consulting Inc. will provide an appropriate level of checks and balances and provide for the efficient and economic administration of the GUC Trust.
		6. Requests that Wilmington Trust Company not be indemnified for breach of fiduciary claims.	6. The Debtors believe that the indemnification provisions are standard and appropriate.
		7. Inability under state law to accept and own publicly-traded securities.	7. The Disclosure Statement already clarifies that the Debtors are willing to work with any municipality that is unable to accept and own publicly-traded securities to identify and

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			implement a solution to the extent practical and economically neutral to the Debtors. The Debtors are currently working with Wilmington Trust Company to generate a proposal for liquidating any distribution to Salina and reducing it to cash.
		8. Bankruptcy Court's postconfirmation exclusive jurisdiction should be limited.	8. "[N]either [28 U.S.C.] § 1334 nor any other statutory provision explicitly limits bankruptcy jurisdiction to pre-confirmation matters . . . '[B]ankruptcy jurisdiction is not cut off the moment a [chapter 11 plan] is confirmed, nor is the analysis under [28 U.S.C.] § 1334 of whether a case is 'related to' the bankruptcy proceedings otherwise modified.'" *In re DBSD N. Am., Inc.*, 419 B.R. 179, 220 (Bankr. S.D.N.Y. 2009 (quoting *Nachom v. Citigroup, Inc. (In re Global Crossing Ltd. Sec. Litig.)*, 2003 U.S. Dist. LEXIS 20563, at *4 (S.D.N.Y. 2003)), *rev'd in part on other grounds sub nom. DISH Network Corp. v. DBSD N. Am., Inc. (In re DBSD N. Am., Inc.)*, No. 10-1175, 2010 U.S. App. LEXIS 27007 (2d Cir. Feb. 7, 2011). There is no court that is more uniquely suited to oversee matters reserved in the Plan's retention of jurisdiction provision than this Court.
		9. Overbroad releases and exculpations.	9. The releases provided for in the Plan are releases by the Debtors of Claims owned by the Debtors. Such releases are reasonable and consistent with section 1123(b)(3)(A) of the Bankruptcy Code. *See DBSD N. Am.*, 419 B.R. at 217 (explaining that releases and discharges of claims and causes of action pursuant to section 1123(b)(3)(A) of the Bankruptcy Code are only subject to the Debtors' business judgment), *rev'd in part on other grounds sub nom. DISH Network Corp. v. DBSD N. Am., Inc. (In re DBSD N. Am., Inc.)*, No. 10-1175, 2010 U.S. App. LEXIS 27007 (2d Cir. Feb. 7, 2011). The exculpation provision exculpates third parties solely in connection with "act[s] or omission[s] in connection with,

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			related to, or arising out of the Chapter 11 Cases" and specifically carves out actions for "willful misconduct, gross negligence, fraud, malpractice, criminal conduct, unauthorized use of confidential information that causes damages, breach of fiduciary duty(to the extent applicable), and *ultra vires* acts." (Plan § 12.6) The language of this clause follows the text that has become standard in this District. *See In re Oneida Ltd.*, 351 B.R. 79, 94 n.22 (Bankr. S.D.N.Y. 2002).
		10. Salina should not be subject to ADR Procedures.	10. The Debtors have informed Salina on multiple occasions that its environmental claim is not subject to the ADR Procedures as environmental claims are expressly carved out of the ADR Procedures approved by this Court on February 23, 2010 (ECF No. 5037) and October 25, 2010 (ECF No. 7558).
		11. Excess cash should not be returned to DIP Lenders but rather to general unsecured creditors.	11. The terms of the DIP Credit Agreement provide exactly the contrary: Excess cash is to be returned to the DIP Lenders. *See* Order Pursuant to Bankruptcy Code Sections 105(a), 361, 362, 363, 364 and 507 and Bankruptcy Rules 2002, 4001 and 6004 (a) Approving Amendment to DIP Credit Facility to Provide for Debtors' Post-Petition Wind-Down Financing (ECF No. 2969). (*See also* Plan § 5.2(b)). There is absolutely no basis to strip the DIP Lenders of their rights to recoup funds advanced by them that the Debtors no longer need to administer the wind-down.
9203	Onondaga County, New York ("**Onondaga**")	1. The Plan is not feasible because the Priority Order Sites Consent Decrees and Settlement Agreements, and the Environmental Response Trust Consent Decree and Settlement Agreement will	1. The Debtors disagree and believe that the Priority Order Sites Consent Decrees and Settlement Agreements and the Environmental Response Trust Consent Decree and Settlement Agreement will be approved at of the Confirmation Hearing. *See* United States' Statement In Support of Environmental Provisions of Debtors' Plan and

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		not be approved by confirmation.	Request for Approval of Environmental Response Trust Consent Decree and Settlement (ECF No. 9311); United States' Statement In Support of the Priority Order Sites Consent Decrees and Settlement Agreements (ECF No. 9312).
		2. The Environmental Response Trust Agreement contains several legal errors.	2. Onondaga's objections to the Environmental Response Trust Agreement have been properly addressed by the United States in its (i) Statement In Support of Environmental Provisions of Debtors' Plan and Request for Approval of Environmental Response Trust Consent Decree and Settlement (ECF No. 9311) and (ii) Statement In Support of the Priority Order Sites Consent Decrees and Settlement Agreements (ECF No. 9312).
		3. The Plan improperly discriminates among "general unsecured environmental claimants" because, no rationale has been provided for distinguishing between class 3 (General Unsecured Claims) and Class 4 (Property Environmental Claims).	3. See Response to Salina's Objection # 4 above.
		4. Bankruptcy Court jurisdiction over certain environmental matters should be limited.	4. See Response to Salina's Objection # 8 above.
		5. Onondaga should not be subject to ADR Procedures.	5. The Debtors have informed Onondaga on multiple occasions that its environmental claim is not subject to the ADR Procedures as environmental claims are expressly carved out of the ADR Procedures approved by this Court on February 23, 2010 (ECF No. 5037) and October 25, 2010 (ECF No.

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			7558).
9208	State of New York ("**SNY**")	1. The GUC Trust lacks sufficient controls and oversight.	1. Wilmington Trust Company is a well-respected indenture trustee, and its role in the GUC Trust will be adequately overseen by the GUC Trust Monitor. No fee examiner or other additional oversight is either warranted or appropriate.
		2. Wilmington Trust Company has conflicting roles in these Chapter 11 Cases.	2. The Debtors do not believe there is a conflict of interest in having Wilmington Trust serve as GUC Trust Administrator and Avoidance Action Administrator. If anything, it would add unnecessary costs to have yet another trustee or administrator for the very limited purpose of serving as the Avoidance Action Trust Administrator.
		3. Plan impermissibly provides for payment as administrative expenses of Wilmington Trust Company's counsel.	3. Payment of an indenture trustee's professional fees is customary in chapter 11 cases of this nature where the indenture trustee has provided substantial assistance to the Debtors, and relying on the indenture trustee's charging lien would dilute the recoveries of its beneficial bondholders.
		4. There are conflicts of interest of professionals that may be retained by the GUC Trust Administrator.	4. The Debtors do not believe that there is a conflict.
		5. Plan lacks mechanism to assure that Disputed Claims will receive same distribution as Allowed Claims.	5. The Plan's reserve mechanism for Disputed Claims sufficiently assures that distributions shall be pro rata.
		6. Plan improperly stays actions past Effective Date.	6. The Debtors believe that the injunction provision in section 10.6 of the Plan is customary in this District and properly

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			seeks to assure that parties do not interfere with the consummation and implementation of the Plan and all the transactions contemplated thereby, including the completion of the claims reconciliation process.
		7. Overbroad third-party releases and exculpation.	7. See Response to Salina's Objection # 9 above.
		8. Bankruptcy Court's jurisdiction post confirmation should not be exclusive.	8. See Response to Salina's Objection # 8 above.
		9. Plan does not provide for payment of all Administrative Expenses, including compliance with applicable Environmental Laws.	9. SNY provides no basis for this assertion. The Debtors are complying with all applicable Environmental Laws and the Plan does provide for payment of all Administrative Expenses.
9198	NCR Corporation ("**NCR**")	Plan provision regarding repayment of excess cash should not include NCR's monies held in trust.	The Debtors dispute NCR's contention that they hold property in trust belonging to NCR. In any event, according to NCR's complaint (Adv. Proc. No. 11-09400 (REG) (ECF No. 1), NCR's claim would amount to approximately $2,265,858.12. The Debtors believe that they will hold as of and after the Effective Date sufficient reserves to satisfy this Claim in full should NCR be successful in its Adversary Proceeding.
9199	California Department of Toxic Substances Control ("**CDTSC**")	1. Plan impermissibly provides for payment as Administrative Expenses of Wilmington Trust Company's attorney fees.	This Objection is being consensually resolved by the parties. To the extent that the Objection is not resolved by the time of the Confirmation Hearing, the Debtors reserve their right to respond to each of the Objections raised by CDTSC.

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9201	Centerpoint Associates, LLC	Environmental Response Trust Agreement may prejudice Centerpoint's rights under the ground lease by and between MLC and Centerpoint.	This Objection has been resolved.
9202	Appaloosa Management L.P., Aurelius Capital Management, LP, Elliot Management Corporation, and Fortress Investment Group LLC (collectively, the "**Nova Scotia Noteholders**")	1. Plan provision regarding no distribution pending allowance of Disputed Claim is unfair.[1] 2. Plan does not provide for a segregated reserve. 3. The Nova Scotia Noteholders' Claims should not be subject to the Plan's estimation provisions.	1. The Nova Scotia Noteholders' real issue is with the objection to their Claims rather than the reserve mechanism in connection with Disputed Claims. There is no requirement that a chapter 11 plan mandate that disputed claims receive a distribution prior to a complete resolution of the dispute. Moreover, the Nova Scotia Noteholders' Claims are being objected to in their entirety-by the Creditors' Committee, and litigation in that respect is ongoing. 2. Despite the Debtors' success in resolving thousands of Claims, thousands of Claims remain Disputed and establishing a specific reserve for each of them would be completely impracticable. The Plan's reserve mechanism provides adequate assurance that all holders of Claims that ultimately are Allowed will receive their pro rata distribution. 3. The particular procedures for liquidating the Nova Scotia Noteholders' Claims are not an objection to confirmation and will be resolved by the parties at the appropriate juncture.

[1] The Nova Scotia Noteholders argue that providing for distribution as to portions of Disputed Claims is consistent with other chapter 11 cases and cite to orders entered in other chapter 11 cases. The Nova Scotia Noteholders, however, fail to comply with ¶ 32 of the Case Management Order (ECF No. 157) and not only do not provide copies of the cited orders but also do not include "a discussion of the procedural context in which [they were] entered, and, in particular, whether [they were] entered on notice; the extent to which [they were] opposed; whether [they were] entered on a preliminary or final hearing, where applicable; the extent to which the provision[s] relied on [were] focused on by the judge; and the extent to which the judge made findings of fact or conclusions of law in connection with the provision[s] relied on." (Case Management Order ¶ 32.)

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		4. Distributions on the Nova Scotia Noteholders' Claims should not be withheld pending surrender of the Nova Scotia Notes.	4. To the extent the Plan precludes a distribution solely based on other provisions of the Plan which permit the retention of the Nova Scotia Noteholders' Claim for limited purposes, such inconsistency will be remedied.
		5. The GUC Trust should not be substantively altered following confirmation of the Plan.	5. It is the Debtors' understanding that no material modifications to the GUC Trust Agreement will be made between the Confirmation Date and the Effective Date.
		6. The unit issuance ratio should be provided prior to confirmation.	6. The GUC Trust Agreement will provide that the unit issuance ratio is 1 unit for each $1,000 of Allowed Claims.
		7. The GUC Trust Administrator should not be allowed to make distributions inconsistent with provisions of the Plan.	7. Section 5.9 of the GUC Trust Agreement merely provides for limited flexibility necessary for the efficient administration of the GUC Trust. It does not affect any substantive rights of the holders of Allowed Claims.
9207	Anchorage Capital Master Offshore Ltd, Canyon-GRF Master Fund, L.P., Canyon Value Realization Fund L.P., CSS, LLC, CQS Directional Master Fund Inc., KIVU Investment Fund	Joined objection filed by the Nova Scotia Noteholders.	See Debtors' response to the Nova Scotia Noteholders above. The Debtors note that, to date, a statement under Bankruptcy Rule 2019 has not been filed with respect to these entities.

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	Limited, Knighthead Master Fund, LP, LMA SPC for and on behalf of MAP 84, Lyxor/Canyon Realization Fund, Ltd., Onex Debt Opportunity Fund, Ltd., Redwood Master Fund Ltd, and The Canyon Value Realization Master Fund, L.P.		
9272	Green Hunt Wedlake, Inc., Trustee of General Motors Nova Scotia Finance Company (the "**Nova Scotia Trustee**")	1. The Plan has not been proposed in good faith because it prohibits distributions to holders of Disputed Claims and does not provide for segregated reserves.	1. There is no basis for asserting a lack of good faith pursuant to section 1129(a)(3) of the Bankruptcy Code because the Plan provides that no distribution will be made with respect to Disputed Claims until the dispute is fully resolved. Moreover, the Nova Scotia Trustee's Claim has been objected to in its entirety by the Creditors' Committee and litigation in that respect is ongoing. Despite the Debtors' success in resolving thousands of Claims, thousands of Claims remain Disputed and establishing a specific reserve for each of them would be completely impracticable. The Debtors' reserve mechanism provides adequate assurance that all holders of Claims that ultimately are Allowed will receive their pro rata distribution.

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		2. The Plan contains vague treatment of Class 3 General Unsecured Claims. 3. The Plan requires the Court to act in excess of its jurisdiction because— a. The Plan requires dissolution of the Debtors' subsidiaries, which would include, GM Nova Scotia, whose dissolution is governed under the laws of Nova Scotia. b. The Plan provides for cancellation and discharge of the Fiscal and Paying Agency Agreement governing the Nova Scotia Notes, which would conflict with the Nova Scotia bankruptcy. 4. The setoff provision of the Plan may violate section 502(d) of the Bankruptcy Code.	2. The treatment provided for in the Plan and the GUC Trust Agreement is not vague. Section 5.8 of the GUC Trust Agreement is absolutely clear: The GUC Trust Administrator may, if it determines in good faith that it is necessary to carry out the intent of the Plan, the Confirmation Order, and the GUC Trust Agreement, make distributions not in technical compliance with Article V of the GUC Trust Agreement. This hardly is material. Moreover, Section 5.8 is not inconsistent with Section 5.9 because Section 5.9 expressly states that it is subject to Section. 5.8. 3. a. Appropriate actions will be undertaken to assure that whatever dissolution requirements are provided for under the Plan will not supersede applicable law of Nova Scotia with respect to the dissolution of GM Nova Scotia. b. To the extent the Plan provides for a cancellation of the Fiscal and Paying Agency Agreement that improperly prejudices the Nova Scotia Noteholders' claims against GM Nova Scotia, such provision will be remedied. 4. The provision in the Plan (Section 5.7) is a standard and customary provision. Any setoff effected by the Debtors or under the Plan will be in full compliance with applicable law. There is no requirement under the Bankruptcy Code or otherwise that the Debtors advise any creditor prior to

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			confirmation whether they intend to effectuate a setoff.
		5. The Plan includes inappropriate exculpation provisions.	5. See Response to Salina's Objection # 9 above.
9259	New United Motor Manufacturing, Inc. ("**NUMMI**")	1. Plan should establish a segregated reserve for NUMMI claim.	1. Despite the Debtors' success in resolving thousands of Claims, thousands remain Disputed and establishing a segregated reserve account for each of them would be completely impracticable. The Plan's reserve mechanism provides adequate assurance that all holders of Claims that ultimately are Allowed will receive their pro rata distribution.
		2. The release and injunctive language should not bar NUMMI from prosecuting its adversary proceeding.	2. The Debtors have specifically provided, in their proposed Confirmation Order, that NUMMI not be barred from prosecuting its adversary proceeding against the Debtors.
		3. Plan provision regarding dissolving the Debtors' subsidiaries should be consistent with NUMMI's governing documents.	3. The Debtors have specifically provided in their proposed Confirmation Order that NUMMI's dissolution be governed by its governing documents.
		4. Provision regarding setoff rights is overly broad.	4. See Response to Nova Scotia Trustee Objection # 4 above.
		5. Plan should provide for oversight on GUC Trust Administrator's power to settle Disputed Claims.	5. There is no requirement for this under applicable law. The GUC Trust Administrator has fiduciary duties to the beneficiaries of the GUC Trust, and there is no basis to assume that such duties will not be appropriately discharged.
		6. Debtors have not assured that NUMMI's Administrative Expense will be satisfied with cash.	6. The Debtors do not believe that NUMMI has a valid Administrative Expense and will be filing an objection to NUMMI's Administrative Expense request.

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9206	Allstate Insurance Company, solely as successor in interest to Northbrook Excess and Surplus Insurance Company ("**Northbrook**")	1. The Plan is not insurance neutral. 2. The Plan improperly assigns insurance policies to the Asbestos Trust due to non-assignment clauses in the insurance policies. 3. Bankruptcy Court's retention of jurisdiction provision cannot cover state law coverage disputes.	The Debtors are working with Northbrook to address their concerns and believe that this objection will be resolved. To the extent it is not resolved, below are the Debtors' responses to each of the objections asserted by Northbrook. 1. There is no requirement in section 1129 that a plan contain specific "insurance neutral language" in order to be confirmed. However, the plan is "insurance neutral" in that the Debtors do not intend to give themselves or subsequent transferees of the policies any greater rights than they would otherwise have. 2. Insurance policies in which the policy periods have expired and initial premiums have been paid are not executory contracts, despite continuing obligations by the insured. *In re Grace Industries, Inc.*, 341 B.R. 399 (Bankr. E.D.N.Y. 2006); *In re Vanderveer Estates Holding, LLC*, 328 B.R. 18 (Bankr. E.D.N.Y. 2005); *In re Ames Dept. Stores, Inc.*, 1995 WL 311764 (S.D.N.Y. May 18, 1995). Pursuant to sections 541(c)(1) and 1123(a)(5)(B), respectively, such policies are transferable to a debtor's estate, and from a debtor's estate to other entities, regardless despite any state law provisions prohibiting assignment. *In re Combustion Engineering*, 391 F.2d 190, n.23 (3d Cir. 2004); *In re Federal-Mogul Global, Inc.*, 385 B.R. 560 (Bankr. D. Del. 2008); *In re Western Asbestos Co.*, 313 B.R. 832, 858 (Bankr. N.D. Cal. 2003). The case cited by Northbrook does not address the transfer of insurance policies. 3. The Plan is not drafted to extend the jurisdiction of the Bankruptcy Court beyond the limits proscribed in the U.S. Constitution and governing statutes, but rather to provide that the Bankruptcy Court's retention of jurisdiction is as broad as permissible under those authorities.