

**Motors Liquidation Company**

**Case Number: 09-50026**

**Exhibit B-28**

**Office equipment, furnishings, and supplies**

<b><u>Location</u></b>	<b><u>Address</u></b>	<b><u>Asset Description</u></b>	<b><u>Net Book Value</u></b>
BUICK CITY	FLINT, MICHIGAN 48550	INFORMATION SYSTEMS PREMISES WIRING	\$7,839
<b>BUICK CITY SUBTOTAL</b>			<b>\$7,839</b>
COLONY CORPORATE CENTER	RALEIGH, NORTH CAROLINA 27609	CAPITAL INTERNAL USE SOFTWARE	\$68,777
<b>COLONY CORPORATE CENTER SUBTOTAL</b>			<b>\$68,777</b>
FIERO SITE	PONTIAC, MICHIGAN 48340	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$1,422
<b>FIERO SITE SUBTOTAL</b>			<b>\$1,422</b>
GLTC LAND (11+/- ACRES)	FLINT, MICHIGAN 48507	INFORMATION SYSTEMS PREMISES WIRING	\$1,073
<b>GLTC LAND (11+/- ACRES) SUBTOTAL</b>			<b>\$1,073</b>
GM BUILDING	CINCINNATI, OHIO 45246	INFORMATION SYSTEMS PC/SERVER/TEST	\$1
<b>GM BUILDING SUBTOTAL</b>			<b>\$1</b>
GMPT - FLINT NORTH #5/#10/#81	FLINT, MICHIGAN 48550	DATA HANDLING NO COMPUTER	\$45,706
GMPT - FLINT NORTH #5/#10/#81	FLINT, MICHIGAN 48550	FURNITURE & FIXTURES	\$12,758
GMPT - FLINT NORTH #5/#10/#81	FLINT, MICHIGAN 48550	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$46,970
<b>GMPT - FLINT NORTH #5/#10/#81 SUBTOTAL</b>			<b>\$105,433</b>
GMPT - FREDERICKSBURG	FREDERICKSBURG, VIRGINIA 22408	DATA HANDLING NO COMPUTER	\$9,056
GMPT - FREDERICKSBURG	FREDERICKSBURG, VIRGINIA 22408	FURNITURE & FIXTURES	\$458
GMPT - FREDERICKSBURG	FREDERICKSBURG, VIRGINIA 22408	INFORMATION SYSTEMS PC/SERVER/TEST	\$22,304
<b>GMPT - FREDERICKSBURG SUBTOTAL</b>			<b>\$31,819</b>
GMPT - LIVONIA	LIVONIA, MICHIGAN 48150	FURNITURE & FIXTURES	\$632
GMPT - LIVONIA	LIVONIA, MICHIGAN 48150	INFORMATION SYSTEMS PC/SERVER/TEST	\$7,020

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		<b>GMPT - LIVONIA SUBTOTAL</b>	<b>\$7,652</b>
GMPT - MASSENA	MASSENA, NEW YORK 13662	DATA HANDLING NO COMPUTER	\$85
		<b>GMPT - MASSENA SUBTOTAL</b>	<b>\$85</b>
GMPT - PARMA COMPLEX	PARMA, OHIO 44130	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$5,475
		<b>GMPT - PARMA COMPLEX SUBTOTAL</b>	<b>\$5,475</b>
GMPT - WILLOW RUN	YPSILANTI, MICHIGAN 48198	CAPITAL INTERNAL USE SOFTWARE	\$15,035
GMPT - WILLOW RUN	YPSILANTI, MICHIGAN 48198	DATA HANDLING NO COMPUTER	\$33,738
GMPT - WILLOW RUN	YPSILANTI, MICHIGAN 48198	FURNITURE & FIXTURES	\$8,999
GMPT - WILLOW RUN	YPSILANTI, MICHIGAN 48198	INFORMATION SYSTEMS PC/SERVER/TEST	\$104,377
GMPT - WILLOW RUN	YPSILANTI, MICHIGAN 48198	INFORMATION SYSTEMS PREMISES WIRING	\$81,267
GMPT - WILLOW RUN	YPSILANTI, MICHIGAN 48198	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$560
		<b>GMPT - WILLOW RUN SUBTOTAL</b>	<b>\$243,976</b>
GMVM - MORAINES ASSEMBLY	MORAINES, OHIO 45439	DATA HANDLING NO COMPUTER	\$0
GMVM - MORAINES ASSEMBLY	MORAINES, OHIO 45439	FURNITURE & FIXTURES	\$3,746
GMVM - MORAINES ASSEMBLY	MORAINES, OHIO 45439	INFORMATION SYSTEMS PC/SERVER/TEST	\$11,815
GMVM - MORAINES ASSEMBLY	MORAINES, OHIO 45439	INFORMATION SYSTEMS PREMISES WIRING	\$21,111
GMVM - MORAINES ASSEMBLY	MORAINES, OHIO 45439	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$145,423
		<b>GMVM - MORAINES ASSEMBLY SUBTOTAL</b>	<b>\$182,095</b>
GMVM - PONTIAC ASSEMBLY	PONTIAC, MICHIGAN 48341	DATA HANDLING NO COMPUTER	\$112,539
GMVM - PONTIAC ASSEMBLY	PONTIAC, MICHIGAN 48341	FURNITURE & FIXTURES	\$42,244
GMVM - PONTIAC ASSEMBLY	PONTIAC, MICHIGAN 48341	INFORMATION SYSTEMS PC/SERVER/TEST	\$58,795
GMVM - PONTIAC ASSEMBLY	PONTIAC, MICHIGAN 48341	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$45,454

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<b>GMVM - PONTIAC ASSEMBLY SUBTOTAL</b>			<b>\$259,032</b>
GMVM - SHREVEPORT ASSEMBLY	SHREVEPORT, LOUISIANA 71130	CAPITAL INTERNAL USE SOFTWARE	\$347,927
GMVM - SHREVEPORT ASSEMBLY	SHREVEPORT, LOUISIANA 71130	DATA HANDLING NO COMPUTER	\$238,418
GMVM - SHREVEPORT ASSEMBLY	SHREVEPORT, LOUISIANA 71130	FURNITURE & FIXTURES	\$29,888
GMVM - SHREVEPORT ASSEMBLY	SHREVEPORT, LOUISIANA 71130	INFORMATION SYSTEMS PC/SERVER/TEST	\$57,527
GMVM - SHREVEPORT ASSEMBLY	SHREVEPORT, LOUISIANA 71130	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$9,824,861
<b>GMVM - SHREVEPORT ASSEMBLY SUBTOTAL</b>			<b>\$10,498,621</b>
GMVM - WILMINGTON ASSEMBLY	WILMINGTON, DELAWARE 19804	INFORMATION SYSTEMS PC/SERVER/TEST	\$5,301
<b>GMVM - WILMINGTON ASSEMBLY SUBTOTAL</b>			<b>\$5,301</b>
PHOENIX CENTER	PONTIAC, MICHIGAN 48342	INFORMATION SYSTEMS PREMISES WIRING	\$263,747
<b>PHOENIX CENTER SUBTOTAL</b>			<b>\$263,747</b>
RFO E-GM SANFRAN	SAN FRANCISCO, CALIFORNIA 94107	DATA HANDLING NO COMPUTER	\$153,491
RFO E-GM SANFRAN	SAN FRANCISCO, CALIFORNIA 94107	FURNITURE & FIXTURES	\$138,158
<b>RFO E-GM SANFRAN SUBTOTAL</b>			<b>\$291,649</b>
ROMULUS ENGINEERING CENTER	ROMULUS, MICHIGAN 48174	DATA HANDLING NO COMPUTER	\$3,829
<b>ROMULUS ENGINEERING CENTER SUBTOTAL</b>			<b>\$3,829</b>
SPO - COLUMBUS	GROVEPORT, OHIO 43125	INFORMATION SYSTEMS PREMISES WIRING	\$154,073
<b>SPO - COLUMBUS SUBTOTAL</b>			<b>\$154,073</b>
STAMPING - GRAND RAPIDS	WYOMING, MICHIGAN 49548	DATA HANDLING NO COMPUTER	\$3,663
STAMPING - GRAND RAPIDS	WYOMING, MICHIGAN 49548	FURNITURE & FIXTURES	\$100
STAMPING - GRAND RAPIDS	WYOMING, MICHIGAN 49548	INFORMATION SYSTEMS PC/SERVER/TEST	\$6,884

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STAMPING - GRAND RAPIDS	WYOMING, MICHIGAN 49548	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$8,708
<b>STAMPING - GRAND RAPIDS SUBTOTAL</b>			<b>\$19,354</b>
STAMPING - INDIANAPOLIS	INDIANAPOLIS, INDIANA 46206	DATA HANDLING NO COMPUTER	\$4,498
STAMPING - INDIANAPOLIS	INDIANAPOLIS, INDIANA 46206	INFORMATION SYSTEMS PC/SERVER/TEST	\$82,547
STAMPING - INDIANAPOLIS	INDIANAPOLIS, INDIANA 46206	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$198,801
<b>STAMPING - INDIANAPOLIS SUBTOTAL</b>			<b>\$285,846</b>
STAMPING - MANSFIELD	MANSFIELD, OHIO 44906	INFORMATION SYSTEMS PC/SERVER/TEST	\$16,219
STAMPING - MANSFIELD	MANSFIELD, OHIO 44906	INFORMATION SYSTEMS PREMISES WIRING	\$53,897
<b>STAMPING - MANSFIELD SUBTOTAL</b>			<b>\$70,116</b>
STAMPING - PITTSBURGH	WEST MIFFLIN, PENNSYLVANIA 15122	DATA HANDLING NO COMPUTER	\$253
STAMPING - PITTSBURGH	WEST MIFFLIN, PENNSYLVANIA 15122	FURNITURE & FIXTURES	\$857
STAMPING - PITTSBURGH	WEST MIFFLIN, PENNSYLVANIA 15122	INFORMATION SYSTEMS PC/SERVER/TEST	\$1,109
STAMPING - PITTSBURGH	WEST MIFFLIN, PENNSYLVANIA 15122	INFORMATION SYSTEMS PRE 99	\$1,109
STAMPING - PITTSBURGH	WEST MIFFLIN, PENNSYLVANIA 15122	NUMBER CONTROLLER/MANUFACTURING COMPUTER	\$912
<b>STAMPING - PITTSBURGH SUBTOTAL</b>			<b>\$4,241</b>
TEXTILE ROAD LAND	YPSILANTI, MICHIGAN 48197	DATA HANDLING NO COMPUTER	\$1,519
TEXTILE ROAD LAND	YPSILANTI, MICHIGAN 48197	FURNITURE & FIXTURES	\$53,824
<b>TEXTILE ROAD LAND SUBTOTAL</b>			<b>\$55,343</b>
TROY - ONSTAR ENGINEERING	TROY, MICHIGAN 48083	CAPITAL SOFTWARE LICENSE	\$1,494
<b>TROY - ONSTAR ENGINEERING SUBTOTAL</b>			<b>\$1,494</b>
TROY TECHNOLOGY PARK	TROY, MICHIGAN 48083	DATA HANDLING NO COMPUTER	\$1,750
TROY TECHNOLOGY PARK	TROY, MICHIGAN 48083	FURNITURE & FIXTURES	\$22,706

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		<b>TROY TECHNOLOGY PARK SUBTOTAL</b>	<b>\$24,456</b>
WOODSIDE BUSINESS CENTER	MAUMEE, OHIO 43537	INFORMATION SYSTEMS PC/SERVER/TEST	\$1
		<b>WOODSIDE BUSINESS CENTER SUBTOTAL</b>	<b>\$1</b>
			<b>\$12,592,751</b>

**Specific Notes**

Refer to Global Notes section regarding asset values.