

Hearing Date and Time: February 25, 2015 at 10:00 a.m. (Prevailing Eastern Time)
Response Date and Time: February 12, 2015 at 4:00 p.m. (Prevailing Eastern Time)

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Counsel to The ResCap Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re: |) | Case No. 12-12020 (MG) |
| |) | |
| RESIDENTIAL CAPITAL, LLC, <u>et al.</u> , |) | Chapter 11 |
| |) | |
| Debtors. |) | Jointly Administered |
| ----- |) | |

**NOTICE OF THE RESCAP LIQUIDATING TRUST'S EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS ((A) DUPLICATE CLAIM;
(B) INSUFFICIENT DOCUMENTATION CLAIMS; (C) NO LIABILITY CLAIMS;
(D) REDESIGNATE AND ALLOW CLAIM; AND (E) REDUCE AND ALLOW
CLAIMS)**

PLEASE TAKE NOTICE that the undersigned have filed the attached *ResCap Liquidating Trust's Eighty-First Omnibus Objection to Claims ((A) Duplicate Claim; (B) Insufficient Documentation Claims; (C) No Liability Claims; (D) Redesignate and Allow Claim; and (E) Reduce and Allow Claims*) (the "Objection"), which seeks to alter your rights by either disallowing or modifying your claim against the above-captioned Debtors.

PLEASE TAKE FURTHER NOTICE that a hearing on the Objection will take place on **February 25, 2015 at 10:00 a.m. (Prevailing Eastern Time)** before the



Honorable Martin Glenn, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, Room 501.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic case filing system, and be served, so as to be received no later than **February 12, 2015 at 4:00 p.m. (Prevailing Eastern Time)**, upon: (a) Chambers of the Honorable Martin Glenn, United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408; (b) co-counsel to the ResCap Liquidating Trust, Morrison & Foerster LLP, 250 West 55th Street, New York, NY 10019 (Attention: Norman S. Rosenbaum, Jordan A. Wishnew, Meryl L. Rothchild, and Jessica J. Arett); (c) co-counsel to the ResCap Liquidating Trust, Kramer Levin Naftalis & Frankel, LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth H. Eckstein, Douglas H. Mannal, and Joseph A. Shifer); (d) the Office of the United States Trustee for the Southern District of New York, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, NY 10014 (Attention: Linda A. Riffkin and Brian S. Masumoto); and (e) The ResCap Liquidating Trust, Quest Turnaround Advisors, 800 Westchester Avenue, Suite S-520, Rye Brook, NY 10573 (Attention: Jeffrey Brodsky).

PLEASE TAKE FURTHER NOTICE that if you do not timely file and serve a written response to the relief requested in the Objection, the Bankruptcy Court may deem any opposition waived, treat the Objection as conceded, and enter an order granting the relief requested in the Objection without further notice or hearing.

Dated: January 22, 2015
New York, New York

/s/ Norman S. Rosenbaum
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Counsel for the ResCap Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re: |) | Case No. 12-12020 (MG) |
| |) | |
| RESIDENTIAL CAPITAL, LLC, <u>et al.</u> , |) | Chapter 11 |
| |) | |
| Debtors. |) | Jointly Administered |
| _____ |) | |

**THE RESCAP LIQUIDATING TRUST'S EIGHTY-FIRST OMNIBUS OBJECTION TO
CLAIMS ((A) DUPLICATE CLAIM; (B) INSUFFICIENT DOCUMENTATION
CLAIMS; (C) NO LIABILITY CLAIMS; (D) REDESIGNATE AND ALLOW CLAIM;
AND (E) REDUCE AND ALLOW CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND
CLAIMS ON EITHER EXHIBIT A, EXHIBIT B, EXHIBIT C, EXHIBIT D, OR EXHIBIT E
ATTACHED TO THE PROPOSED ORDER.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
THE RESCAP LIQUIDATING TRUST'S COUNSEL,
JORDAN A. WISHNEW, AT (212) 468-8000.**

TO THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE:

The ResCap Liquidating Trust (the “Liquidating Trust”), established pursuant to terms of the Plan (defined below) confirmed in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), as successor in interest to the Debtors (defined below), respectfully represents:

RELIEF REQUESTED

1. The Liquidating Trust files this eighty-first omnibus objection to claims (the “Objection”), pursuant to section 502(b) of title 11 of the 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 the Chapter 11 Cases [Docket No. 3294] (the “Procedures Order”), seeking entry of an order (the “Proposed Order”), in a form substantially similar to that attached hereto as Exhibit 2: (i) disallowing and expunging the claims listed on Exhibit A, Exhibit B and Exhibit C, and (ii) modifying (by redesignating¹ and/or reducing) and/or allowing the claims listed on Exhibit D and Exhibit E attached to the Proposed Order.² In support of the Objection, the Liquidating Trust submits the Declaration of Deanna Horst, Chief Claims Officer for the ResCap Liquidating Trust (the “Horst Declaration”), attached hereto as Exhibit 1 and filed concurrently herewith.

2. The Liquidating Trust examined the proof of claim identified on Exhibit A to the Proposed Order and determined that the proof of claim listed thereon (the “Duplicate

¹ As used herein, the term “redesignate” (or “redesignating”) means to modify (or modifying) a proof of claim filed against the incorrect Debtor to accurately reflect the Debtor that may be liable on the Claims Register (as defined herein).

² Claims listed on Exhibits A through E are reflected in the same manner as they appear on the Claims Register maintained by KCC (as defined herein).

Claim”) is substantially duplicative of Claim No. 2097 filed by the same claimant.³ Accordingly, the Liquidating Trust requests that the Duplicate Claim be disallowed and expunged in its entirety.

3. The Liquidating Trust examined the proofs of claim identified on Exhibit B to the Proposed Order and determined that the proofs of claim listed on Exhibit B (collectively, the “Insufficient Documentation Claims”) lack sufficient supporting documentation as to their validity and amount and have no basis in the Debtors’ books and records. This determination was made after the holders of the Insufficient Documentation Claims were given an opportunity to supply the Liquidating Trust with additional documentation to substantiate their respective claims. Accordingly, the Liquidating Trust seeks entry of the Proposed Order disallowing and expunging the Insufficient Documentation Claims in their entirety.

4. The Liquidating Trust examined the proofs of claim identified on Exhibit C to the Proposed Order (collectively, the “No Liability Claims”) as well as the books and records the Debtors maintained in the ordinary course of business, and determined that the No-Liability Claims are not reflected in the Debtors’ historical accounts payable. In addition, the Debtors’ books and records do not reflect any sums owing to the claimants by any Debtor on account of any prepetition liabilities. For these reasons, as set forth in more detail in Exhibit C, the Liquidating Trust determined that it has no liability regarding such claims. Accordingly, the Liquidating Trust requests that the No Liability Claims be disallowed and expunged in their entirety.

5. The Liquidating Trust also examined the proof of claim identified on Exhibit D to the Proposed Order and determined that a portion of the proof of claim listed

³ This Objection does not affect Claim No. 2097 and does not constitute any admission or finding with respect to that claim. Further, the Liquidating Trust expressly reserves all rights to object on any basis to claim number 2097.

thereon (the “Redesignate and Allow Claim”) was filed against the incorrect Debtor. The Liquidating Trust seeks to (a) modify the Redesignate and Allow Claim to reflect liabilities asserted against the corresponding Debtors set forth under the heading “*Modified Debtor Name*” on Exhibit D and (b) allow the Redesignate and Allow Claim in the properly asserted amounts against the originally designated and modified Debtor.

6. The Liquidating Trust also examined the proofs of claim identified on Exhibit E to the Proposed Order and determined that each proof of claim listed thereon (collectively, the “Reduce and Allow Claims,” and together with the Duplicate Claim, the Insufficient Documentation Claims, the No Liability Claims, and the Redesignate and Allow Claim, the “Claims”) was filed in an amount that is greater than the actual amount for which the Debtors’ estates are liable. The Liquidating Trust seeks to modify the Reduce and Allow Claims by (a) reducing them to the corresponding amounts set forth under the heading “*Modified Claim Amount*” on Exhibit E and (b) allow each Reduce and Allow Claim only to the extent of such modified amount.

7. The Liquidating Trust expressly reserves all rights to object on any other basis to any Claim as to which this Court does not grant the relief requested herein.

8. No Borrower Claims (as defined in the Procedures Order) are included in the Objection.

JURISDICTION

9. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

BACKGROUND

10. On May 14, 2012, each of the debtors in the Chapter 11 Cases (the “Debtors”) filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

11. On May 16, 2012, the Court entered an order [Docket No. 96] appointing Kurtzman Carson Consultants LLC (“KCC”) as the notice and claims agent in these Chapter 11 Cases. Among other things, KCC is authorized to (a) receive, maintain, and record and otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain the official Claims Register for the Debtors (the “Claims Register”).

12. On August 29, 2012, this Court entered the Bar Date Order, which established, among other things, (i) November 9, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline to file proofs of claim by virtually all creditors against the Debtors (the “General Bar Date”) and prescribed the form and manner for filing proofs of claim; and (ii) November 30, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for governmental units to file proofs of claim (the “Governmental Bar Date” and, together with the General Bar Date, as applicable, the “Bar Date”). (Bar Date Order ¶¶ 2, 3). On November 7, 2012, the Court entered an order extending the General Bar Date to November 16, 2012 at 5:00 p.m. (Prevailing Eastern Time) [Docket No. 2093]. The Governmental Bar Date was not extended.

13. On December 11, 2013, the Court entered an *Order Confirming Second Amended Joint Chapter 11 Plan Proposed by Residential Capital, LLC et al. and the Official Committee of Unsecured Creditors* (the “Confirmation Order”) approving the terms of the Chapter 11 plan, as amended (the “Plan”), filed in these Chapter 11 Cases [Docket No. 6065].

On December 17, 2013, the Effective Date (as defined in the Plan) of the Plan occurred, and, among other things, the Liquidating Trust was established [Docket No. 6137].

14. The Plan provides for the creation and implementation of the Liquidating Trust, which, among other things, is “authorized to make distributions and other payments in accordance with the Plan and the Liquidating Trust Agreement” and is responsible for the wind down of the affairs of the Debtors’ estates. See Plan, Art. VI.A-D; see also Confirmation Order ¶ 22. Pursuant to the Confirmation Order and the Plan, the Liquidating Trust was vested with broad authority over the post-confirmation liquidation and distribution of the Debtors’ assets. See generally, Confirmation Order ¶¶ 26, 30, 48; Plan, Art. VI.

BASIS FOR RELIEF

15. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); In re Adelphia Commc’ns Corp., Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); In re Rockefeller Ctr. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

A. The Duplicate Claim Should be Disallowed and Expunged

16. Pursuant to Bankruptcy Rule 3007(d), a debtor may object to claims and seek their disallowance where such claims “duplicate other claims.” Fed. R. Bankr. P. 3007(d)(1). Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Accordingly, courts in the Southern District of New York routinely disallow and expunge duplicative and/or redundant claims filed by the same creditor against the same debtor. See, e.g.,

Order Granting the ResCap Liquidating Trust's Seventy-Second Omnibus Objection to (A) Amended and Superseded Claims; (B) Late Filed Claims; and (C) Duplicate Claims, In re Residential Capital, LLC, Case No. 12-12020(MG) (Bankr. S.D.N.Y. Sept. 30, 2014), ECF #7595 (ordering the disallowance and expungement of redundant claims identified by the Liquidating Trust in its seventy-second omnibus claims objection); In re Worldcom, Inc., Case No. 02-13533AJG, 2005 WL 3875191, at *8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); In re Best Payphones, Inc., Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim).

17. Based upon its review of the Duplicate Claim, the Liquidating Trust determined that it is identical to the proof of claim designated as Claim No. 2097 filed by the same claimant. See Horst Declaration ¶ 5.

18. The Liquidating Trust believes that it was not the claimant's intention in asserting the Duplicate Claim to seek a double recovery against the Debtors' estates. Instead, the filing of the Duplicate Claim appears to be a function of the claimant filing an additional proof of claim for the same dollar amount, and on account of the same obligation, as reflected in Claim No. 2097. See Horst Declaration ¶ 6. Regardless of the claimant's reasons for filing the Duplicate Claim, at most, only one claim against the Debtors' estates should potentially be allowed for the claimant.

19. The Debtors are not required to make a distribution to a creditor on the same claim more than once. See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) ("In bankruptcy, multiple recoveries for an identical injury are generally disallowed."). Moreover, elimination of the Duplicate Claim will enable the Liquidating Trust to maintain the Claims Register to more accurately reflects the universe of claims asserted against the Debtors.

20. Accordingly, to avoid the possibility of multiple recoveries on a single claim by the same creditor, the Liquidating Trust requests that the Court disallow and expunge in its entirety the Duplicate Claim listed on Exhibit A to the Proposed Order. Claim No. 2097 will remain on the Claims Register subject to further objections on any other basis.

B. The Insufficient Documentation Claims Should Be Disallowed and Expunged

21. Based upon its review of the proofs of claim filed on the Claims Register maintained by KCC, the Debtors determined that the Insufficient Documentation Claims listed on Exhibit B to the Proposed Order are claims that should be disallowed and expunged because they lack sufficient documentation to substantiate the asserted claim and are unsupported by the Debtors' books and records. See Horst Declaration at ¶¶ 7.

22. Bankruptcy Rule 3001(c)(1) instructs that:

[W]hen a claim, or an interest in property of the debtor securing the claim, is based on a writing, a copy of the writing shall be filed with the proof of claim. If the writing has been lost or destroyed, a statement of the circumstances of the loss or destruction shall be filed with the claim.

Fed. R. Bankr. P. 3001(c)(1).

23. If a claim fails to comply with the documentation requirements of Bankruptcy Rule 3001(c), it is not entitled to *prima facie* validity. See Ashford v. Consolidated Pioneer Mortg. (In re Consolidated Pioneer Mortg.), 178 B.R. 222, 226 (9th Cir. B.A.P. 1995), aff'd, 91 F.3d 151 (9th Cir. 1996); In re Minbatiwalla, 424 B.R. 104, 112 (Bankr. S.D.N.Y. 2010).

24. Where creditors fail to provide adequate documentation supporting the validity of their claims consistent with Bankruptcy Rule 3001(c), courts in this Circuit have held that such claims can be disallowed. See Minbatiwalla, 424 B.R. at 119 (determining that “in certain circumstances claims can be disallowed for failure to support the claim with sufficient

evidence . . . because absent adequate documentation, the proof of claim is not sufficient for the objector to concede the validity of a claim”); In re Porter, 374 B.R. 471, 480 (Bankr. D. Conn. 2007); see also Feinberg v. Bank of NY (In re Feinberg), 442 B.R. 215, 220-22 (Bankr. S.D.N.Y. 2010) (applying Minbatiwalla to analysis).

25. Additionally, several courts, including those in this District, have applied the federal pleadings standards when assessing the validity of a proof of claim. See In re DJK Residential LLC, 416 B.R. 100, 106 (Bankr. S.D.N.Y. 2009) (“In determining whether a party has met their burden in connection with a proof of claim, bankruptcy courts have looked to the pleading requirements set forth in the Federal Rules of Civil Procedure.”) (citing In re Rockefeller Ctr. Props., 272 B.R. at 542, n.17); Flake v. Alper Holdings USA, Inc. (In re Alper Holdings USA, Inc.), 398 B.R. 736, 748 (Bankr. S.D.N.Y. 2008) (“The documents attached to the proofs of claim should be treated, for purposes of a motion to disallow claims, like documents that are attached to or relied upon in a complaint are treated on a Rule 12(b)(6) motion to dismiss. . . .”) (citation omitted). Indeed, since a claim objection is a contested matter under Fed. R. Bankr. P. 9014(a), Rule 9(b) applies per Fed. R. Bankr. P. 9014(c).

26. In this case, the claimants who filed the Insufficient Documentation Claims failed to attach any or adequate supporting documentation to demonstrate the validity of their claims. See Horst Declaration at ¶ 8. The Liquidating Trust reached out to the holders of the Insufficient Documentation Claims in an effort to obtain information that would support these claims. However, the claimants failed to provide any explanation as to why such documentation is unavailable, and/or were non-responsive. In each case, the Liquidating Trust diligently evaluated any information provided by the claimants in their proofs of claim. See id.

27. The Liquidating Trust objects to 92 proofs of claim filed by the City of Cleveland, Division of Water (“Division of Water”), as reflected in Exhibit B annexed to the

Proposed Order, on the grounds that in each instance, the Division of Water failed to sufficiently provide documents and information in support of its claims. See Horst Declaration ¶ 9. On several occasions in 2013, employees of the Debtors or the Liquidating Trust emailed the Division of Water requesting precise invoices (*i.e.*, bills sent to borrowers) with itemized charges on the Division of Water's purported dates of service so that the Liquidating Trust could determine if any of the Debtors was the owner or servicer of the properties in question. See id. After several months, the Division of Water provided the Liquidating Trust with data from the Division of Water's internal systems; however, none of this information included itemized details of the dates of service or type of service rendered to the Debtors, information that is necessary for the Liquidating Trust to properly research the merits of the claims. See id. The Liquidating Trust's review of the Debtors' books and records indicated no outstanding amounts owing to the Division of Water. See id. Accordingly, because the Division of Water was unable to sufficiently detail and substantiate its claims against the Debtors, its proofs of claim should be disallowed and expunged on the grounds that the claimant did not meet its burden of proof to validate its claims.

28. Therefore, to avoid the possibility that the claimants at issue receive improper recoveries against the Debtors' estates, and to ensure the Debtors' creditors are not prejudiced by such improper recoveries, the Liquidating Trust requests that the Court disallow and expunge in their entirety each of the Insufficient Documentation Claims.

C. The No Liability Claims Should Be Disallowed and Expunged

29. The Liquidating Trust diligently analyzed the No Liability Claims and compared the claims set forth therein to the Debtors' books and records. After such review, the Liquidating Trust determined that each of the No Liability Claims is asserted against a Debtor that does not have liability for such claim. See Horst Declaration ¶ 11. This determination was

made after the holders of the No Liability Claims were given an opportunity to supply additional documentation to substantiate their respective claims. See id. For instance, certain claimants purport to be either the Debtors' vendors, taxing authorities, or service providers and assert claims on this basis; however, based on a diligent review of the Debtors' books and records: (i) there is no record of any invoice amounts owing to the claimant by the Debtors, (ii) the claimant did not attach an invoice to its proof of claim, (iii) the amounts asserted in the proof of claim have been paid and satisfied by the Debtors or the Liquidating Trust, as applicable, and/or (iv) the claim is asserted against a non-Debtor party. See id. For these reasons, as described in greater detail on Exhibit C annexed to the Proposed Order under the heading "*Reason for Disallowance*," the Debtors are not liable to these claimants for the amounts asserted in the respective proofs of claim. See id.

30. Therefore, to avoid the possibility that these claimants receive improper recoveries against the Debtors' estates, and to ensure that the Liquidating Trust's beneficiaries are not prejudiced by such improper recoveries, the Liquidating Trust requests that this Court disallow and expunge in their entirety each of the No Liability Claims.

D. The Redesignate and Allow Claim Should Be Redesignated and Allowed As Modified

31. Based upon its review of Claim Number 4256 filed on the Claims Register, the Liquidating Trust determined that the Redesignate and Allow Claim identified on Exhibit D attached to the Proposed Order was filed, in part, against the incorrect Debtor. See Horst Declaration ¶ 12.

32. In its proof of claim, the holder of the Redesignate and Allow Claim has asserted a liquidated claim amount based on invoices for goods and services provided to the Debtors. After a review of the claimant's supporting documentation and the Debtors' books and records, the Debtors determined that the Redesignate and Allow Claim was partially asserted

against a Debtor that is not entirely liable for the claims asserted therein, and that a different Debtor is partially liable for the claim. See Horst Declaration ¶ 13.

33. The Debtors listed on Exhibit D under the column heading “*Modified Debtor Name*” represent the Debtors that are liable for the Redesignate and Allow Claim, as reflected in the Debtors’ books and records as of the Petition Date. See Horst Declaration ¶ 14. The holder of the Redesignate and Allow Claim should not be allowed to recover on a claim from the incorrect Debtor’s estate to the detriment of other creditors with valid claims against such Debtor. Accordingly, the Debtors request that this Court modify and allow the Redesignate and Allow Claim against the corresponding Debtors listed on Exhibit D under the column heading “*Modified Debtor Name*.”

E. The Reduce and Allow Claims Should Be Reduced and Allowed As Modified

34. Based upon its review of the proofs of claim filed on the Claims Register, the Liquidating Trust determined that each Reduce and Allow Claim identified on Exhibit E attached to the Proposed Order was filed in an amount that is greater than the actual amount for which the Debtors’ estates are liable. See Horst Declaration ¶ 15.

35. In their proofs of claim, holders of the Reduce and Allow Claims have asserted liquidated claim amounts based on either (i) invoices for goods or services provided to the Debtors or (ii) outstanding tax liabilities of the Debtors. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Liquidating Trust determined that the Reduce and Allow Claims do not reflect the correct amount of liability owed by the Debtors to the claimant because either (i) they are based on outstanding balances that are higher than what is reflected in the Debtors’ books and records, or fail to take into account the Debtors’ satisfaction of certain claimed liabilities, (ii) are based on information that does not match the Debtors’ books and records, and/or (iii) assert claims for invoices not found in the Debtors’

books and records, as set forth on Exhibit E under the column heading “*Reason For Modification*.” See 11 U.S.C. § 502(b); Horst Declaration ¶ 16.

36. The amounts listed on Exhibit E under the column heading “*Modified Claim Amount*” represent the actual value of the Reduce and Allow Claims as reflected in the Debtors’ books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. See Horst Declaration ¶ 17. The holders of the Reduce and Allow Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the actual value of these claims, the Debtors request that this Court reduce each Reduce and Allow Claim to the corresponding amount listed on Exhibit E under the column heading “*Modified Claim Amount*” and allow each such Reduce and Allow Claim only to the extent of such modified amount.

NOTICE

37. The Liquidating Trust has served notice of this Objection in accordance with the Case Management Procedures [Docket No. 141] and the Procedures Order. The Liquidating Trust submits that no other or further notice need be provided.

CONCLUSION

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an order substantially in the form of the Proposed Order granting the relief requested herein and granting such other relief as is just and proper.

Dated: January 22, 2015
New York, New York

/s/ Norman S. Rosenbaum

Norman S. Rosenbaum

Jordan A. Wishnew

Meryl L. Rothchild

Jessica J. Arett

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Counsel to the ResCap Liquidating Trust

Exhibit 1

Horst Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re: |) | Case No. 12-12020 (MG) |
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| RESIDENTIAL CAPITAL, LLC, <u>et al.</u> , |) | Chapter 11 |
| |) | |
| Debtors. |) | Jointly Administered |
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**DECLARATION OF DEANNA HORST IN SUPPORT OF THE RESCAP
LIQUIDATING TRUST’S EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(A) DUPLICATE CLAIM; (B) INSUFFICIENT DOCUMENTATION CLAIMS; (C) NO
LIABILITY CLAIMS; (D) REDESIGNATE AND ALLOW CLAIM; AND (E) REDUCE
AND ALLOW CLAIMS)**

I, Deanna Horst, hereby declare as follows:

1. I am the Chief Claims Officer for The ResCap Liquidating Trust (the “Liquidating Trust”), and previously served as Chief Claims Officer for Residential Capital, LLC and its affiliates (“ResCap”), a limited liability company organized under the laws of the state of Delaware and the parent of the other debtors in the above-captioned Chapter 11 Cases (collectively, the “Debtors”). I have been employed by affiliates of ResCap since August of 2001. In June 2012, I became Senior Director of Claims Management for ResCap and in October of 2013, I became the Chief Claims Officer of ResCap. I began my association with ResCap in 2001 as the Director, Responsible Lending Manager, charged with managing the Debtors’ responsible lending on-site due diligence program. In 2002, I became the Director of Quality Asset Management, managing Client Repurchase, Quality Assurance and Compliance—a position I held until 2006, at which time I became the Vice President of the Credit Risk Group, managing Correspondent and Broker approval and monitoring. In 2011, I became the Vice President, Business Risk and Controls, and supported GMAC Mortgage, LLC and Ally Bank in this role. In my current position, I am responsible for Claims Management and Reconciliation

and Client Recovery. I am authorized to submit this declaration (the “Declaration”) in support of the *ResCap Liquidating Trust’s Eighty-First Omnibus Objection to Claims ((A) Duplicate Claim; (B) Insufficient Documentation Claims; (C) No Liability Claims; (D) Redesignate and Allow Claim; and (E) Reduce and Allow Claims)* (the “Objection”).¹

2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors’ operations and finances, information learned from my review of relevant documents and information I have received through my discussions with other former members of the Debtors’ management or other former employees of the Debtors, the Liquidating Trust’s employees, professionals and consultants, and/or Kurtzman Carson Consultants LLC (“KCC”), the Debtors’ noticing and claims agent. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection on that basis.

3. In my capacity as Chief Claims Officer, I am intimately familiar with the claims reconciliation process in these Chapter 11 Cases. Except as otherwise indicated, all statements in this Declaration are based upon my familiarity with the Debtors’ books and records that were prepared and kept in the course of their regularly conducted business activities (the “Books and Records”), the Debtors’ schedules of assets and liabilities and statements of financial affairs filed in these Chapter 11 Cases (collectively, the “Schedules”), my review and reconciliation of claims, and/or my review of relevant documents. I or my designee at my direction have reviewed and analyzed the proof of claim forms and supporting documentation, if any, filed by the claimants listed on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E annexed to the Proposed Order. Since the Plan became effective and the Liquidating Trust was established, I, along with other members of the Liquidating Trust’s management or other

¹ Defined terms used but not defined herein shall have the meanings ascribed to such terms in the Objection.

employees of the Liquidating Trust have continued the claims reconciliation process, which includes analyzing claims and determining the appropriate treatment of the same. In connection with such review and analysis, where applicable, I or the Liquidating Trust personnel under my supervision, and the Liquidating Trust's professional advisors have reviewed (i) information supplied or verified by former personnel in departments within the Debtors' various business units, (ii) the Books and Records, (iii) the Schedules, (iv) other filed proofs of claim, and/or (v) the Claims Register.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these Chapter 11 Cases. Such claims were reviewed and analyzed by the appropriate personnel and professional advisors.

A. The Duplicate Claim

5. Based upon its review of the Duplicate Claim, the Liquidating Trust determined that it is identical to the proof of claim designated as Claim No. 2097 filed by the same claimant.

6. The Liquidating Trust believes that it was not the claimant's intention in asserting the Duplicate Claim to seek a double recovery against the Debtors' estates. Instead, the filing of the Duplicate Claim appears to be a function of the claimant filing an additional proof of claim for the same dollar amount, and on account of the same obligation, as reflected in Claim No. 2097. Accordingly, to avoid the possibility of multiple recoveries on a single claim by the same creditor, the Liquidating Trust requests that the Court disallow and expunge in its entirety the Duplicate Claim listed on Exhibit A to the Proposed Order. Claim No. 2097 will remain on the Claims Register subject to further objections on any other basis.

B. Insufficient Documentation Claims

7. Based upon its review of the proofs of claim filed on the Claims Register maintained by KCC, the Liquidating Trust determined that the Insufficient Documentation Claims listed on Exhibit B to the Proposed Order are claims that should be disallowed and expunged because they lack sufficient documentation to substantiate the asserted claim and are not supported by the Debtors' books and records.

8. In this case, the claimants who filed the Insufficient Documentation Claims failed to attach any or adequate supporting documentation to demonstrate the validity of their claims. The Liquidating Trust reached out to the holders of the Insufficient Documentation Claims in an effort to obtain information that would support these claims. However, the claimants failed to provide any explanation as to why such documentation is unavailable, and/or were non-responsive. In each case, the Liquidating Trust diligently evaluated any information provided by the claimants in their proofs of claim.

9. The Liquidating Trust objects to 92 proofs of claim filed by the City of Cleveland, Division of Water ("Division of Water"), as reflected in Exhibit B annexed to the Proposed Order, on the grounds that in each instance, the Division of Water failed to sufficiently provide documents and information in support of its claims. On several occasions in 2013, employees of the Debtors or the Liquidating Trust emailed the Division of Water requesting precise invoices (*i.e.*, bills sent to borrowers) with itemized charges on the Division of Water's purported dates of service so that the Liquidating Trust could determine if any of the Debtors was the owner or servicer of the properties in question. After several months, the Division of Water provided the Liquidating Trust with data from the Division of Water's internal systems; however, none of this information included itemized details of the dates of service or type of

service rendered to the Debtors, information that is necessary for the Liquidating Trust to properly research the merits of the claims. The Liquidating Trust's review of the Debtors' books and records indicated no outstanding amounts owing to the Division of Water. Accordingly, because the Division of Water was unable to sufficiently detail and substantiate its claims against the Debtors, its proofs of claim should be disallowed and expunged on the grounds that the claimant did not meet its burden of proof to validate its claims.

10. Therefore, to avoid the possibility that the claimants at issue receive improper recoveries against the Debtors' estates, and to ensure the Debtors' creditors are not prejudiced by such improper recoveries, the Liquidating Trust requests that the Court disallow and expunge in their entirety each of the Insufficient Documentation Claims.

C. No Liability Claims

11. The Liquidating Trust diligently analyzed the No Liability Claims and compared the claims set forth therein to the Debtors' books and records. After such review, the Liquidating Trust determined that each of the No Liability Claims is asserted against a Debtor that does not have liability for such claim. This determination was made after the holders of the No Liability Claims were given an opportunity to supply additional documentation to substantiate their respective claims. For instance, certain claimants purport to be either the Debtors' vendors, taxing authorities, or service providers and assert claims on this basis; however, based on a diligent review of the Debtors' books and records: (i) there is no record of any invoice amounts owing to the claimant by the Debtors, (ii) the claimant did not attach an invoice to its proof of claim, (iii) the amounts asserted in the proof of claim have been paid and satisfied by the Debtors or the Liquidating Trust, as applicable, and/or (iv) the claim is asserted against a non-Debtor party. For these reasons, as described in greater detail on Exhibit C

annexed to the Proposed Order under the heading “*Reason for Disallowance*,” the Debtors are not liable to these claimants for the amounts asserted in the respective proofs of claim. Therefore, to avoid the possibility that these claimants receive improper recoveries against the Debtors’ estates, and to ensure that the Liquidating Trust’s beneficiaries are not prejudiced by such improper recoveries, the Liquidating Trust requests that this Court disallow and expunge in their entirety each of the No Liability Claims.

D. The Redesignate and Allow Claim

12. Based upon its review of Claim Number 4256 filed on the Claims Register, the Liquidating Trust determined that the Redesignate and Allow Claim identified on Exhibit D attached to the Proposed Order was filed, in part, against the incorrect Debtor.

13. In its proof of claim, the holder of the Redesignate and Allow Claim has asserted a liquidated claim amount based on invoices for goods and services provided to the Debtors. After a review of the claimant’s supporting documentation and the Debtors’ books and records, the Liquidating Trust determined that the Redesignate and Allow Claim was partially asserted against a Debtor that is not entirely liable for the claims asserted therein, and that a different Debtor is partially liable for the claim.

14. The Debtors listed on Exhibit D under the column heading “*Modified Debtor Name*” represent the Debtors that are liable for the Redesignate and Allow Claim, as reflected in the Debtors’ books and records as of the Petition Date. The holder of the Redesignate and Allow Claim should not be allowed to recover on a claim from the incorrect Debtor’s estate to the detriment of other creditors with valid claims against such Debtor. Accordingly, the Liquidating Trust requests that this Court modify and allow the Redesignate

and Allow Claim against the corresponding Debtors listed on Exhibit D under the column heading “*Modified Debtor Name.*”

E. The Reduce and Allow Claims

15. Based upon its review of the proofs of claim filed on the Claims Register, the Liquidating Trust determined that each Reduce and Allow Claim identified on Exhibit E attached to the Proposed Order was filed in an amount that is greater than the actual amount for which the Debtors’ estates are liable.

16. In their proofs of claim, holders of the Reduce and Allow Claims have asserted liquidated claim amounts based on either (i) invoices for goods or services provided to the Debtors or (ii) outstanding tax liabilities of the Debtors. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Liquidating Trust determined that the Reduce and Allow Claims do not reflect the correct amount of liability owed by the Debtors to the claimant because either (i) they are based on outstanding balances that are higher than what is reflected in the Debtors’ books and records, and/or fail to take into account the Debtors’ satisfaction of certain claimed liabilities, (ii) are based on information that does not match the Debtors’ books and records, and/or (iii) assert claims for invoices not found in the Debtors’ books and records, as set forth on Exhibit E under the column heading “*Reason For Modification.*”

17. The amounts listed on Exhibit E under the column heading “*Modified Claim Amount*” represent the actual value of the Reduce and Allow Claims as reflected in the Debtors’ books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. The holders of the Reduce and Allow Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the actual value of

these claims, the Liquidating Trust requests that this Court reduce each Reduce and Allow Claim to the corresponding amount listed on Exhibit E under the column heading “*Modified Claim Amount*” and allow each such Reduce and Allow Claim only to the extent of such modified amount.

18. Based upon these reviews, and for the reasons set forth in the Objection and Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E to the Proposed Order, I have determined that each Claims that are the subject of the Objection should be accorded the proposed treatment described in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 22, 2015

/s/ Deanna Horst

Deanna Horst
Chief Claims Officer for The ResCap
Liquidating Trust

Exhibit 2

Proposed Order

and allowing (i) the Redesignate and Allow Claim on the grounds that a portion of the proof of claim was filed against the incorrect Debtor, and (ii) the Reduce and Allow Claims, on the grounds that these claims were filed in an amount that is greater than the actual amount for which the Debtors' estates are liable; all as more fully described in the Objection; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; upon consideration of the Objection and the *Declaration of Deanna Horst in Support of ResCap Liquidating Trust's Eighty-First Omnibus Objection to Claims ((A) Duplicate Claim; (B) Insufficient Documentation Claims; (C) No Liability Claims; (D) Redesignate and Allow Claim; and (E) Reduce and Allow Claims)*, annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Liquidating Trust, its constituents, the Debtors, and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit A annexed hereto (the "Duplicate Claim") is hereby disallowed and expunged in its entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto (collectively, the “Insufficient Documentation Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit C annexed hereto (collectively, the “No Liability Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit D annexed hereto (the “Redesignate and Allow Claim”) is hereby redesignated and allowed as a general unsecured claim in the amount of \$2,486.50 against GMAC Mortgage, LLC and \$4,112.50 against Residential Funding Company, LLC, and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the Claims listed on Exhibit E annexed hereto (the “Reduce and Allow Claims”) are hereby reduced and allowed in the amount provided under the column *Modified Claim Amount*, and it is further

ORDERED that the Liquidating Trust is authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E annexed to this Order, and the Liquidating Trust and any party in

interest's rights to object on any basis is expressly reserved with respect to any such claim not listed on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E annexed hereto; and it is further

ORDERED that this Order shall be a final order with respect to each of the Claims identified on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E annexed hereto, as if each such Claim had been individually objected to; 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: _____, 2015
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
EIGHTY-FIRST OMNIBUS OBJECTION - DUPLICATE DEBT CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|---|--|-----------------|------------|--|-------------------------------------|-------------------------|--|
| 1 | Obermayer Rebmann Maxwell & Hippel LLP 1617 J.F.K. Boulevard One Penn Center, 19th Floor Philadelphia, PA 19103 | 2095 | 11/02/2012 | Administrative Priority Administrative Secured Secured Priority \$7,443.31 General Unsecured | GMAC Mortgage USA Corporation | 12-12031 | Claim duplicative of the surviving Master Proof of Claim 2097 filed by Obermayer Rebmann Maxwell & Hippel LLP |

Exhibit B

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

| Claims to be Disallowed and Expunged | | | | | | |
|--------------------------------------|---|--------------|------------|--|-------------------------------|--|
| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number Reason for Disallowance |
| 1 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 789 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$1,302.66 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 2 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 790 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$2,531.99 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 3 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 791 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$182.22 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 4 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 792 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$247.92 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

| Claims to be Disallowed and Expunged | | | | | | |
|--------------------------------------|---|--------------|------------|--|-------------------------------|--|
| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number Reason for Disallowance |
| 5 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 793 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$385.73 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 6 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 794 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$791.31 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 7 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 795 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$3,764.71 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 8 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 796 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$444.48 General Unsecured | Homecomings Financial, LLC | 12-12042 Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|-------------------------------|----------------------|---|
| 9 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 797 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$1,667.64 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 10 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 798 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$149.31 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 11 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 799 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$1,260.28 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 12 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 800 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$216.97 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|-------------------------------|----------------------|---|
| 13 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 801 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$510.71 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 14 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 802 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$656.50 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 15 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 803 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$102.36 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 16 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 804 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$4,644.80 General Unsecured | Homecomings Financial, LLC | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 17 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 805 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$1,040.16 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 18 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 806 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$2,815.54 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 19 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 807 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$213.79 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 20 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 808 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$90.18 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 21 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 809 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$350.83 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 22 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 810 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$317.97 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 23 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 811 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$338.93 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 24 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 812 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$141.77 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 25 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 813 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$990.04 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 26 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 814 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$1,316.24 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 27 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 815 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$289.70 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 28 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 816 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$1,575.05 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 29 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 817 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$185.29 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 30 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 818 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$936.50 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 31 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 819 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$282.16 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 32 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 820 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$433.41 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 33 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 821 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$815.09 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 34 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 822 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$549.32 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 35 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 823 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$43.19 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 36 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 824 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$613.38 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 37 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 825 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$907.76 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 38 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 826 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$144.47 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 39 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 827 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$629.49 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 40 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 828 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$392.66 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 41 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 829 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$626.86 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 42 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 830 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$411.62 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 43 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 831 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$662.77 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 44 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 832 | 10/03/2012 | Administrative Priority Administrative Secured Secured Priority \$260.12 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 45 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 961 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$5,820.28 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 46 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 962 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,904.12 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 47 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 963 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,735.98 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 48 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 964 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$692.61 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 49 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 965 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$185.87 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 50 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 966 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$528.82 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 51 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 967 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$913.15 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 52 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 968 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,051.98 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 53 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 969 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$2,434.65 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 54 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 970 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$672.39 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 55 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 971 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$962.96 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 56 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 972 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$123.45 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 57 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 973 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,970.97 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 58 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 974 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$4,787.98 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 59 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 976 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$361.28 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 60 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 977 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$629.79 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 61 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 978 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,596.30 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 62 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 979 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$264.96 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 63 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 980 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$311.22 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 64 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 981 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$761.07 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 65 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 982 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$169.38 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 66 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 983 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$291.73 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 67 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 984 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,089.09 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 68 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1016 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$86.17 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 69 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1017 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$5,959.24 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 70 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1018 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$178.99 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 71 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1019 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$261.91 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 72 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1020 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$596.92 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|---|----------------------|----------------------|---|
| 73 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1022 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$177.03 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 74 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1023 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$48.05 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 75 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1024 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$10,324.46 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 76 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1025 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$214.05 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 77 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1026 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$2,284.32 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 78 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1027 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$317.01 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 79 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1028 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$258.59 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 80 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1029 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$2,433.76 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 81 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1030 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$413.52 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 82 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1031 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$116.81 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 83 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1032 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,609.72 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 84 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1033 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$1,541.72 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 85 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1034 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$329.77 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 86 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1035 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$599.60 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 87 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1036 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$472.35 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 88 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1037 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$223.23 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|----------------------|----------------------|---|
| 89 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1038 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$144.84 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 90 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1041 | 10/05/2012 | Administrative Priority Administrative Secured Secured Priority \$350.78 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 91 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1053 | 10/09/2012 | Administrative Priority Administrative Secured Secured Priority \$532.16 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |
| 92 | Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114 | 1074 | 10/09/2012 | Administrative Priority Administrative Secured Secured Priority \$336.16 General Unsecured | Homecomings | 12-12042 | Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

EIGHTY-FIRST OMNIBUS OBJECTION - INSUFFICIENT DOCUMENTATION CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|-----------------|------------|--|-----------------------------|-------------------------|--|
| | | | | | | | |
| 93 | MARINELLI APPRAISAL & REAL PROP SVC 152 E 41ST ST ERIE, PA 16504-2008 | 1374 | 10/18/2012 | Administrative Priority Administrative Secured Secured Priority \$1,400.00 General Unsecured | Residential Capital, LLC | 12-12020 | Insufficient Documentation. Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust reached out to claimant a number of times, through both email and phone calls, to obtain copies of invoices, loan numbers, or any additional identifying information to research the merits of the claim. Claimant responded that it did not have any additional documentation. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant. |

Exhibit C

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
EIGHTY-FIRST OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

| Claims to be Disallowed and Expunged | | | | | | | |
|--------------------------------------|---|--------------|------------|---|-----------------------------|----------------------|---|
| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
| 1 | Aldridge Connors LLP 15 Piedmont Ctr 3575 Piedmont Rd NE Ste 500 Atlanta, GA 30305 | 2083 | 11/01/2012 | Administrative Priority Administrative Secured Secured Priority \$12,702.29 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Claimant responded that the claim was paid. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities. |
| 2 | ALL PRO ROOFING INC 2502 W 45TH AMARILLO, TX 79110 | 1549 | 10/23/2012 | Administrative Priority Administrative Secured Secured Priority \$1,166.65 General Unsecured | Residential Capital, LLC | 12-12020 | The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |
| 3 | Anchor Title Services, Inc. Daniel C. McCarthy 10216 Bryant Road Lithia, FL 33547 | 2576 | 11/06/2012 | Administrative Priority Administrative Secured Secured Priority \$30,000.00 General Unsecured | Residential Capital, LLC | 12-12020 | Claimant Anchor Title Service, Inc. alleges that Debtors are responsible for a \$24,000 judgment it obtained against non-Debtor owners of "a certain piece of real estate upon which (Debtor) held a mortgage." Claimant seeks an amount equal to the \$24,000 judgment, plus \$150 in court costs, \$16,170.11 in accrued statutory interest based on 3,056 days at a rate of 8%, for a total of \$40,320.10. The Debtors have no liability for any amount relating to Claimant's judgment because no Debtor is named as defendant in the judgment, no Debtor is, or was, an owner of the property to which Claimant's judgment lien attached, and no Debtor possesses or was ever in possession of proceeds from the alleged property that Claimant was allegedly entitled to by virtue of their judgment. Debtors currently have no interest in the property as Debtors' lien was released in January 2007 following the short sale of the property in November 2006. Debtors' lien, which was recorded on March 8, 2002, preceded Claimant's judgment lien, which was recorded on December 21, 2002. Accordingly, at the time of short sale, Claimant's judgment lien was subordinate to Debtors' lien. Because the proceeds of the short sale were insufficient to cover lienholders with a priority lien to Claimant's judgment lien, Claimant was not entitled to any of the proceeds of the short sale. Notwithstanding the above, Claimant has lost its rights under Indiana state law to require payment on its judgment lien because over 10 years has lapsed since the rendition of Claimant's judgment. Per Indiana state law (IC 34-55-9-2; Liens upon real estate and chattels real; Section 2): "All final judgments for the recovery of money or costs in the circuit court and other courts of record of general original jurisdiction in Indiana, whether state or federal, constitute a lien upon real estate and chattels real liable to execution in the county where the judgment has been duly entered and indexed in the judgment docket as provided by law: (1) after the time the judgment was entered and indexed; and (2) until the expiration of ten (10) years after the rendition of the judgment; exclusive of any time during which the party was restrained from proceeding on the lien by an appeal, an injunction, the death of the defendant, or the agreement of the parties entered of record." |
| 4 | ATLAS APPRAISAL INC PO BOX 21821 SANTA BARBARA, CA 93121-1821 | 1096 | 10/10/2012 | Administrative Priority Administrative Secured Secured Priority \$8,725.00 General Unsecured | ditech, LLC | 12-12021 | The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
EIGHTY-FIRST OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|--|--------------|------------|--|-----------------------------|----------------------|--|
| 5 | Atlas Appraisal, Inc. P.O. Box 21821 Santa Barbara, CA 93121 | 1144 | 10/10/2012 | Administrative Priority Administrative Secured Secured Priority \$2,975.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |
| 6 | CAIRO CITY 202 W MARTIN P.O. BOX 14 CITY HALL CAIRO, MO 65239 | 5969 | 11/28/2012 | Administrative Priority Administrative Secured Secured Priority \$5,680.82 General Unsecured | Residential Capital, LLC | 12-12020 | The Liquidating Trust is unable to identify the Debtors' connection to the property in question in the Debtors' books and records. The Trust requested on several occasions that claimant provide additional claim detail. Claimant indicated that it does not have any additional documentation in support of its claim. |
| 7 | City of Milwaukee - City Treasurer 200 East Wells Street - Room 103 Milwaukee, WI 53202 | 484 | 09/13/2012 | Administrative Priority Administrative Secured \$6,168.88 Secured Priority General Unsecured | Residential Capital, LLC | 12-12020 | The Liquidating Trust examined the Debtors' books and records and determined that the taxes asserted in claimant's proof of claim have been paid and satisfied. The Trust notified claimant that the Debtors' records indicate that no amounts are owed to claimant, and claimant, pursuant to its policy to amend paid claims to reflect the satisfaction thereof, filed Claim No. 7480 in the amount of \$0.00 to indicate that no amounts are owed by any Debtor to claimant. |
| 8 | City of Milwaukee - City Treasurer 200 East Wells Street - Room 103 Milwaukee, WI 53202 | 7480 | 12/15/2014 | Administrative Priority Administrative Secured \$0.00 Secured Priority General Unsecured | Residential Capital, LLC | 12-12020 | Claim No. 7480 amends Claim No. 484 (City of Milwaukee). The City of Milwaukee would not execute a withdrawal and has a policy to amend paid claims to reflect amounts paid. |
| 9 | City of Newton, MA City of Newton Treasury 1000 Commonwealth Avenue Newton, MA 02459 | 407 | 08/15/2012 | Administrative Priority Administrative Secured \$24,944.28 Secured Priority General Unsecured | GMAC Mortgage, LLC | 12-12032 | Claimant verified to the Liquidating Trust that the Debtors paid and satisfied real property taxes for the amount asserted in the claim on 12/5/2012. |
| 10 | DRA CLP Esplanade LP C/O John H. Capitano, Esq. 214 N. Tryon Street, 47th Floor Charlotte, NC 28202 | 2076 | 11/01/2012 | Administrative Priority Administrative Secured Secured Priority UNLIQUIDATED General Unsecured | Residential Capital, LLC | 12-12020 | Claimant filed an unliquidated, contingent claim that it described as "protective" and contingent because liability for a Debtor would only exist if there was a default under the lease. Since this claim was filed in November 2012, no representative for the claimant has contacted a representative of the Debtors and identified a default or ever quantified the Debtors' liability (if any). Nor are the Debtors aware of any such default that would trigger the Debtors' liability. Therefore, the claim should be disallowed. |
| 11 | Farmer, Dawn M 6741 West Condon Road Janesville, WI 53548 | 630 | 09/21/2012 | \$6,827.38 Administrative Priority Administrative Secured Secured Priority General Unsecured | Residential Capital, LLC | 12-12020 | Claimant appends to the proof of claim form an "Equi-Vest Quarterly Portfolio Review" account statement related to a retirement program managed by AXA Equitable, a non-Debtor entity. The Trust's examination of the Debtors' books and records confirmed that there was no record of invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
EIGHTY-FIRST OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|-----------------------------|----------------------|---|
| 12 | GREEN, KENDALL G 23 SPRING CREEK DR TOWNSEND, DE 19734 | 952 | 10/04/2012 | Administrative Priority Administrative Secured Secured Priority \$8,500.00 General Unsecured | Residential Capital, LLC | 12-12020 | Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities. |
| 13 | Hunt Leibert Jacobson, PC Linda J. St. Pierre 50 Weston Street Hartford, CT 06120 | 1606 | 10/24/2012 | Administrative Priority Administrative Secured Secured Priority \$4,577.70 General Unsecured | Residential Capital, LLC | 12-12020 | The Trust's examination of the Debtors' books and records confirmed that there was no record of invoices owed to claimant by debtor. Moreover, the Debtors' Accounts Payable database does not reflect the invoices appended to the claim or any sums owing to this claimant on account of any other prepetition liabilities. |
| 14 | K&L Gates LLP, fka Preston Gates & Ellis LLP David C. Neu 925 Fourth Avenue Suite 2900 Seattle, WA 98104-1158 | 3678 | 11/08/2012 | Administrative Priority Administrative Secured Secured Priority \$3,642.00 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Claimant provided an invoice for services rendered postpetition in connection with a services agreement related to foreclosure and/or REO activities. However, the invoice was not submitted within the reasonable time following the performance of such services as required by the parties' Attorney Expectation contract, which provides that any untimely submitted invoice is not guaranteed payment. Moreover, the claim is for alleged postpetition services, not prepetition services. The Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities, and there is no open balance in the Debtors' Accounts Payable with respect to this claimant. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
EIGHTY-FIRST OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|--|----------------------|---|
| 15 | Kevron, LLC Kevin ODonnell 10117 Donegal Court Potomac, MD 20854 | 4161 | 11/09/2012 | Administrative Priority Administrative Secured Secured Priority UNLIQUIDATED General Unsecured | GMAC Mortgage, LLC | 12-12032 | Claimant attaches to the proof of claim litigation documents filed in Superior Court of District of Columbia, Case No. 2009-CA-008634, against Debtors Residential Funding and GMAC Mortgage and other non-debtor defendants. Loan at issue was originated by American Residential Mortgage Corporation on 7/12/2004. Debtor Residential Funding purchased the loan from American Residential Mortgage and transferred its interest when the loan was securitized on or about 9/1/2004 when JP Morgan Chase Bank, NA was appointed as trustee. Debtor Homecomings Financial serviced the loan from 8/27/2004 until servicing was transferred to GMAC Mortgage on or about 7/1/2009. GMAC Mortgage serviced the loan until it was service transferred to Ocwen Loan Servicing, LLC on 2/16/2013. Claimant is a subsequent purchaser of a tax lien foreclosure, who asserts injunctive/declaratory relief against MERS as potential foreclosing entity on its lien. Debtors RFC and GMACM were named in the complaint as the alleged investors on the loan based on an incorrect factual assertion that the Debtors asserted an ownership interest in the property. That fact is not true. As noted above, the Debtors have only serviced the loan since 2004. There were no direct claims related to any activity of RFC or GMACM; rather, the complaint sought to quiet title and validate the Claimant's purported interest in the subject property. On or about June 16, 2014, an Order was entered (upon the consent of all parties) substituting Ocwen Loan Servicing for the Debtors in the litigation. Debtors are no longer a party, nor have any interest, in the litigation which is the basis of the claim. |
| 16 | Kevron, LLC Kevin ODonnell 10117 Donegal Court Potomac, MD 20854 | 4165 | 11/09/2012 | Administrative Priority Administrative Secured Secured Priority UNLIQUIDATED General Unsecured | Residential Funding Company, LLC | 12-12019 | Claimant attaches to the proof of claim litigation documents filed in Superior Court of District of Columbia, Case No. 2009-CA-008634, against Debtors Residential Funding and GMAC Mortgage and other non-debtor defendants. Loan at issue was originated by American Residential Mortgage Corporation on 7/12/2004. Debtor Residential Funding purchased the loan from American Residential Mortgage and transferred its interest when the loan was securitized on or about 9/1/2004 when JP Morgan Chase Bank, NA was appointed as trustee. Debtor Homecomings Financial serviced the loan from 8/27/2004 until servicing was transferred to GMAC Mortgage on or about 7/1/2009. GMAC Mortgage serviced the loan until it was service transferred to Ocwen Loan Servicing, LLC on 2/16/2013. Claimant is a subsequent purchaser of a tax lien foreclosure, who asserts injunctive/declaratory relief against MERS as potential foreclosing entity on its lien. Debtors RFC and GMACM were named in the complaint as the alleged investors on the loan based on an incorrect factual assertion that the Debtors asserted an ownership interest in the property. That fact is not true. As noted above, the Debtors have only serviced the loan since 2004. There were no direct claims related to any activity of RFC or GMACM; rather, the complaint sought to quiet title and validate the Claimant's purported interest in the subject property. On or about June 16, 2014, an Order was entered (upon the consent of all parties) substituting Ocwen Loan Servicing for the Debtors in the litigation. Debtors are no longer a party, nor have any interest, in the litigation which is the basis of the claim. |
| 17 | Law Offices of Marshall C. Watson P.A. c/o Scott Weiss, Esq. 1800 NW 49th St Ste 120 Ft Lauderdale, FL 33309 | 3740 | 11/08/2012 | Administrative Priority Administrative Secured Secured Priority \$21,177.82 General Unsecured | GMAC Mortgage USA Corporation | 12-12031 | The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
EIGHTY-FIRST OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|--|--------------|------------|---|-----------------------------|----------------------|---|
| 18 | McCabe, Weisberg & Conway, PC 123 South Broad Street, Suite 1400 Philadelphia, PA 19109 | 2396 | 11/07/2012 | Administrative Priority Administrative Secured Secured Priority \$15,928.38 General Unsecured | GMAC Mortgage, LLC | 12-12032 | Claimant provided invoices for services rendered postpetition in connection with a services agreement related to foreclosure and/or REO activities. The Liquidating Trust examined the Debtors' books and records and determined that certain invoices were not submitted within the reasonable time following the performance of such services as required by the parties' Attorney Expectation contract, which provides that any untimely submitted invoice is not guaranteed payment. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities, and there is no open balance in the Debtors' Accounts Payable with respect to this claimant. |
| 19 | McCalla Raymer, LLC 6 Concourse Parkway, Suite 3200 Atlanta, GA 30328 | 3866 | 11/09/2012 | Administrative Priority Administrative Secured Secured Priority \$15,339.73 General Unsecured | Residential Capital, LLC | 12-12020 | The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |
| 20 | Obermayer Rebmann Maxwell & Hippel LLP 1617 J.F.K. Boulevard One Penn Center, 19th Floor Philadelphia, PA 19103 | 2097 | 11/02/2012 | Administrative Priority Administrative Secured Secured Priority \$7,443.31 General Unsecured | GMAC Mortgage, LLC | 12-12032 | The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |
| 21 | Pacific Bell Telephone Company James Grudus, Esq. c/o AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921 | 3587 | 11/12/2012 | Administrative Priority Administrative Secured Secured Priority \$6,184.48 General Unsecured | Residential Capital, LLC | 12-12020 | Claimant provided four invoices in support of its claim. One invoice was directed to Cornerstone Mortgage DBA Residential Mortgage, a non-Debtor entity. Two of the invoices were submitted on account of services purportedly rendered postpetition, but upon the Liquidating Trust's examination of the Debtors' books and records, there is no record of any amounts owing to claimant on account of such services or based on any other prepetition liability of the Debtors. The fourth invoice reflects a property address that the Trust was unable to locate in the Debtors' books and records, and the Trust's research found no record of outstanding prepetition invoices or invoice amounts owed to claimant by any Debtor. |
| 22 | Stern, Lavinthal & Frankenberg, LLC Jeanette F. Frankenberg, Esq. 105 Eisenhower Pkwy, Suite 302 Roseland, NJ 07068 | 4711 | 11/14/2012 | Administrative Priority Administrative Secured Secured Priority \$9,555.28 General Unsecured | Residential Capital, LLC | 12-12020 | Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Claimant responded that the claim was paid. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities. |
| 23 | SUSAN L JOHNSON AND 5089 BASINVIEW DR WILLIAMS CONSTRUCTION COMPANY NEW ORLEANS, LA 70126 | 2112 | 11/02/2012 | Administrative Priority Administrative Secured Secured Priority \$30,000.00 General Unsecured | Residential Capital, LLC | 12-12020 | The Liquidating Trust has requested on at least one occasion that claimant provide sufficient claim detail. Claimant has not provided any response. The Trust's examination of the Debtors' books and records relating to the property address listed in the claim and determined that there was no record of any Debtor servicing a loan related to that property. Moreover, the Debtors' books and records neither reflect any record of a mortgage held by claimant, any affiliated relationship with Williams Construction, nor that any sums are owing to this claimant on account of any prepetition liabilities. |

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
EIGHTY-FIRST OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Reason for Disallowance |
|----|---|--------------|------------|--|--------------------------|----------------------|--|
| 24 | TFLG, A Law Corporation formerly known as the Endres Law Firm 202 Cousteau Place #260 Davis, CA 95618 | 5327 | 11/16/2012 | Administrative Priority Administrative Secured Secured Priority \$138,253.88 General Unsecured | Residential Capital, LLC | 12-12020 | Claimant provided an invoice for services rendered postpetition in connection with a services agreement related to foreclosure and/or REO activities. The invoice was for services performed before the REO and/or servicing was sold/transferred to Ocwen Loan Servicing LLC, but was submitted after the sale/transfer. The Liquidating Trust determined that the invoice was not submitted within the reasonable time following the performance of such services as required by the parties' Attorney Expectation contract, which provides that any untimely submitted invoice is not guaranteed payment. Moreover, the claim is for alleged postpetition services, not prepetition services. The Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities, and there is no open balance in the Debtors' Accounts Payable with respect to this claimant. |
| 25 | Whispering Firs Home Owners Association c/o Kelly DeLaat-Maher Smith Alling, P.S. 1102 Broadway Ste 403 Tacoma, WA 98402 | 2419 | 11/05/2012 | Administrative Priority Administrative Secured \$1,200.00 Secured Priority \$11,173.00 General Unsecured | Residential Capital, LLC | 12-12020 | The claim relates to a Lien for Assessments on a property that is owned by Rosemary A. Blasco, a non-Debtor. The Liquidating Trust's examination of the Debtors' books and records reflect that there is no record of any Debtor servicing or owning the property at issue. The Trust's examination of the Debtors' books and records also confirmed that there were no outstanding prepetition invoice amounts owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities. |
| 26 | Wilson & Associates, P.L.L.C. 1521 Merrill Dr., Suite D-220 Little Rock, AR 72211 | 2091 | 11/01/2012 | Administrative Priority Administrative Secured Secured Priority \$15,918.13 General Unsecured | GMAC Mortgage, LLC | 12-12032 | The Liquidating Trust has requested on at least one occasion that claimant provide sufficient claim detail. Claimant has not provided any response. The Trust's examination of the Debtors' books and records confirmed that there were no outstanding prepetition invoice amounts owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities. |
| 27 | Wilton Construction Services, Inc. Richard Griffin PO Box 552 Midlothian, VA 23113 | 1438 | 10/22/2012 | Administrative Priority Administrative Secured Secured Priority \$5,783.96 General Unsecured | Residential Capital, LLC | 12-12020 | The Liquidating Trust has requested on at least one occasion that claimant provide sufficient claim detail. The claim relates to a promissory note held by claimant against Net Five Group, LLC, a non-Debtor entity. The Trust's examination of the Debtors' books and records confirmed that there were no outstanding prepetition invoice amounts owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities. |

Exhibit D

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT D

EIGHTY-FIRST OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Modified Claim Amount | Modified Debtor Name | Modified Case Number | Reason for Modification |
|------------------------|---|--------------|------------|------------------------------|----------------------|-------------------------------|--------------------------------|----------------------|----------------------|--|
| 1 | WOODEN & MCLAUGHLIN LLP ONE INDIANA SQUARE SUITE 1800 INDIANAPOLIS, IN 46204-4208 | 4256 | 11/09/2012 | Administrative Priority | GMAC | 12-12032 | \$0.00 Administrative Priority | GMAC | 12-12032 | Allowed portion of claim due to different balances in the claim as compared to the Debtors' books and records. Claim partially asserted against the wrong debtor entity. |
| Administrative Secured | | | | Mortgage, LLC | | \$0.00 Administrative Secured | Mortgage, LLC | | | |
| Secured | | | | | | \$0.00 Secured | | | | |
| | | | | Priority | | | \$0.00 Priority | | | |
| | | | | \$6,599.00 General Unsecured | | | \$2,486.50 General Unsecured | | | |
| | | | | | | | \$0.00 Administrative Priority | Residential | 12-12019 | Allowed portion of claim due to different balances in the claim as compared to the Debtors' books and records. Claim partially asserted against the wrong debtor entity. |
| | | | | | | | \$0.00 Administrative Secured | Funding | | |
| | | | | | | | \$0.00 Secured | Company, LLC | | |
| | | | | | | | \$0.00 Priority | | | |
| | | | | | | | \$4,112.50 General Unsecured | | | |

Exhibit E

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT E

EIGHTY-FIRST OMNIBUS OBJECTION - MODIFY - REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

| | Name of Claimant | Claim Number | Date Filed | Claim Amount | Asserted Debtor Name | Asserted Case Number | Modified Claim Amount | Reason for Modification |
|---|--|--------------|------------|--|-------------------------------|----------------------|---|---|
| 1 | Fein, Such, Kahn & Shepard P.C. 7 Century Drive Parsippany, NJ 07054 | 434 | 08/24/2012 | Administrative Priority Administrative Secured Secured Priority \$55,870.77 General Unsecured | Residential Capital, LLC | 12-12020 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$9,450.50 General Unsecured | Reduce and allow. Books and records research found no record of certain invoices included in the claim, owed to claimant by debtor. Other invoices were marked as paid; certain invoices remain open in the amount \$9,450.50. |
| 2 | Kelly Hart & Hallman LLP Attn Kristi Hudson 201 Main Street, Suite 2500 Fort Worth, TX 76102 | 387 | 08/08/2012 | Administrative Priority Administrative Secured Secured Priority \$4,754.95 General Unsecured | GMAC Mortgage, LLC | 12-12032 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,887.50 General Unsecured | Reduced claim due to (1) different balances in the claim vs in books and records and (2) invoice(s) paid. |
| 3 | Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004 | 93 | 06/15/2012 | Administrative Priority Administrative Secured \$90,850.85 Secured Priority General Unsecured | GMAC Mortgage, LLC | 12-12032 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$1,414.36 Secured \$0.00 Priority \$0.00 General Unsecured | Claimant's Tax Website indicates only 1 of 54 properties included in POC have outstanding taxes due. Multiple attempts made to contact Claimant to reconcile without response. Allow \$1,414.36 on parcel 107-06-028 |
| 4 | Monty Allen & Heather Allen 612 E. Puritan Ave. Muscle Shoals, AL 35661 | 6768 | 02/25/2013 | Administrative Priority Administrative Secured Secured Priority \$175,000.00 General Unsecured | Homecomings Financial, LLC | 12-12042 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$24,000.00 General Unsecured | On April 21, 2009 Claimants filed litigation against Debtor Homecomings Financial and others in the Circuit Court of Lauderdale County, AL as Case No. CV-2009-900073. The complaint alleges causes of action for breach of contract, fraud and reckless misrepresentation. The Claimants were potential purchasers of an REO property serviced by Debtor. Claimants signed a contract and addendum on May 17, 2007 and the closing was scheduled for June 14, 2007. On June 5, 2007, a non-related third party sent a letter to Debtor stating that they have obtained the right to redeem from the borrower and intend to redeem. The property was taken off the market, and Debtor cancelled the contract and returned the earnest money to Claimants. Debtor never received redemption funds from the purported redeemer. The property went back on the market on September 19, 2007, and in December 2007, the Claimants submitted the same offer of \$125,000 that was given in the May contract, and asserted that he had an enforceable contract from May 2007. He was informed there were multiple offers, and the highest and best would be chosen. The Claimants did not change their offer and were outbid. The property sold to another bona fide purchaser on or about January 8, 2008 for \$127,000. The Claimants only damages are the difference between the appraised market value of the property at the time of the scheduled closing date, which, according to an appraisal provided by the Claimant, was \$149,000, and the contract purchase price of \$125,000. Therefore, the Claimants are entitled to an allowed general unsecured claim of \$24,000. |
| 5 | Snow Christensen & Martineau Kim R. Wilson P.O. Box 45000 Salt Lake City, UT 87145 | 3703 | 11/08/2012 | Administrative Priority Administrative Secured Secured Priority \$6,895.50 General Unsecured | GMAC Mortgage, LLC | 12-12032 | \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,485.20 General Unsecured | Reduced claim due to different balances in the claim vs in books and records. |