Docket #4937 Date Filed: 9/4/2013

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

ORDER GRANTING DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY – INSUFFICIENT DOCUMENTATION TAX CLAIMS)

Upon the fifteenth omnibus claims objection, dated July 3, 2013 (the "Fifteenth Omnibus Claims Objection"),[1] of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, 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, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the "Procedures Order"), disallowing and expunging the No Liability Tax Claims on the grounds that each No Liability Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Fifteenth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Fifteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Fifteenth Omnibus Claims 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 Fifteenth Omnibus Claims Objection having been provided, and it

[1] Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Fifteenth Omnibus Claims Objection.

appearing that no other or further notice need be provided; and upon consideration of the Fifteenth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Fifteenth Omnibus Objection to Claims (No Liability – Insufficient Documentation Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Fifteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fifteenth Omnibus Claims 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 Fifteenth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that each No Liability Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the No Liability Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the Debtors are 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 Fifteenth Omnibus Claims 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 annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim that is not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its No Liability Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the No Liability Tax Claims identified on Exhibit A, annexed hereto, as if each such No Liability Tax 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.

SO ORDERED:

Dated: September 4, 2013
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	Anne Arundel County, Maryland County Finance Office PO Box 2700, MS 1103 Annapolis, MD 21404	2123	11/02/2012	$0.00 Administrative Priority $0.00 Administrative Secured $4,204.28 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
2	BRUNSWICK COUNTY 75 STAMP ACT DRIVE PO BOX 29 TAX COLLECTOR BOLIVIA, NC 28422	1055	10/09/2012	$0.00 Administrative Priority $0.00 Administrative Secured $692.24 Secured $0.00 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
3	City of Mesquite and Mesquite Independent School District c/o Schuerenberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main Street, Suite 201 Mesquite, TX 75149	59	06/04/2012	$0.00 Administrative Priority $0.00 Administrative Secured $2,780.10 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
4	CITY OF PARKERSBURG ATTN DARCI DYKE 1 GOVERNMENT SQUARE PARKERSBURG, WV 26101-5347	849	09/28/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $779.81 Priority $0.00 General Unsecured	Homecomings Financial, LLC	12-12042
5	COLUMBIA COUNTY PO BOX 98 COLLECTOR MAGNOLIA, AR 71754	637	09/21/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $779.17 Priority $0.00 General Unsecured	Homecomings Financial, LLC	12-12042

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount		Asserted Debtor Name	Asserted Case Number
6	Crenshaw County	639	09/21/2012	$0.00	Administrative Priority	GMAC	12-12032
	Sherry McSwean			$0.00	Administrative Secured	Mortgage, LLC	
	Crenshaw County Revenue Commissioner			$285.52	Secured		
	PO Box 208			$0.00	Priority		
	Luverne, AL 36049			$0.00	General Unsecured		
7	DUNBARTON TOWN	1545	10/23/2012	$0.00	Administrative Priority	Residential	12-12020
	1011 SCHOOL ST			$0.00	Administrative Secured	Capital, LLC	
	DUNBARTON TOWN			$0.00	Secured		
	GOFFSTOWN, NH 03046-4816			UNLIQUIDATED	Priority		
				$0.00	General Unsecured		
8	Frank D. Hodges, Tuolumne County Treasurer-Tax Collector	760	09/26/2012	$0.00	Administrative Priority	GMAC	12-12032
	PO Box 3248			$0.00	Administrative Secured	Mortgage, LLC	
	Sonora, CA			$672.49	Secured		
				$0.00	Priority		
				$0.00	General Unsecured		
9	Fresno County Tax Collector	2750	11/09/2012	$0.00	Administrative Priority	Residential	12-12020
	PO Box 1192			$0.00	Administrative Secured	Capital, LLC	
	Fresno, CA 93715			$1,389.15	Secured		
				$0.00	Priority		
				$0.00	General Unsecured		
10	Frisco ISD Tax Assessor/Collector	1874	10/29/2012	$0.00	Administrative Priority	GMAC	12-12032
	c/o Gay McCall Isaacks et al			$0.00	Administrative Secured	Mortgage, LLC	
	777 East 15th Street			$4,824.12	Secured		
	Plano, TX 75074			$0.00	Priority		
				$0.00	General Unsecured		

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
11	HILLVIEW CITY CITY OF HILLVIEW 283 CRESTWOOD LN LOUISVILLE, KY 40229-3210	651	09/24/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $73.71 Priority $0.00 General Unsecured	Homecomings Financial, LLC	12-12042
12	Kathryn J. Hill, Desoto County Tax Collector Kathryn J. Hill, CFC PO Box 729 Arcadia, FL 34265	145	06/21/2012	$0.00 Administrative Priority $0.00 Administrative Secured $766.71 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
13	KNOX COUNTY 111 N 7TH ST TREASURER KNOX COUNTY VINCENNES, IN 47591	1271	10/09/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $0.00 Priority $2,323.29 General Unsecured	Residential Capital, LLC	12-12020
14	LAUREL PARK TOWN 441 WHITE PINE DR TOWN OF LAUREL PARK LAUREL PARK, NC 28739	4547	11/13/2012	$0.00 Administrative Priority $0.00 Administrative Secured $2,890.08 Secured $0.00 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
15	LAWRENCE COUNTY CLERK AND MASTER 240 W GAINES ST NBU 13 LAWRENCEBURG, TN 38464	1873	10/29/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $764.50 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
16	Los Angeles County Treasurer and Tax Collector PO Box 54110 Los Angeles, CA 90054-0110	109	06/19/2012	$0.00 Administrative Priority $0.00 Administrative Secured $389,702.37 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
17	Los Angeles County Treasurer and Tax Collector PO Box 54110 Los Angeles, CA 90054-0110	110	06/19/2012	$0.00 Administrative Priority $0.00 Administrative Secured $63,244.57 Secured $0.00 Priority $0.00 General Unsecured	Residential Funding Company, LLC	12-12019
18	LYMAN COUNTY LYMAN COUNTY TREASURER PO BOX 37 KENNEBEC, SD 57544	728	09/25/2012	$0.00 Administrative Priority $0.00 Administrative Secured $960.01 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
19	MARENGO COUNTY 101 E COATS AVE BOX 480578 LINDEN, AL 36748	699	09/24/2012	$0.00 Administrative Priority $0.00 Administrative Secured $568.05 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
20	Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	107	06/18/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $0.00 Priority $562.04 General Unsecured	GMAC Mortgage, LLC	12-12032

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
21	MENDOCINO COUNTY MENDOCINO COUNTY TAX COLLECTOR 501 LOWGAP RD ROOM 1060 UKIAH, CA 95482	1013	10/05/2012	$0.00 Administrative Priority $0.00 Administrative Secured $572.11 Secured $0.00 Priority $0.00 General Unsecured	Residential Funding Company, LLC	12-12019
22	ORANGEBURG COUNTY MOBILE HOMES TAX COLLECTOR 1437 AMELIA ST PO BOX 9000 ORANGEBURG, SC 29115	1451	10/22/2012	$0.00 Administrative Priority $0.00 Administrative Secured $179.01 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
23	Perry Village Co T Perry c/o David M. Dimatteo, Esq PO Box 190 Warsaw, NY 14569	1721	10/26/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured UNLIQUIDATED Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
24	Perry Village TN Castile c/o David M. Dimatteo, Esq PO Box 190 Warsaw, NY 14569	1722	10/26/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured UNLIQUIDATED Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
25	Perry Village TN Perry c/o David M. DiMatteo, Esq 87 North Main Street PO Box 190 Warsaw, NY 14569	1723	10/26/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured UNLIQUIDATED Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
26	Polk County Tax Collector Joe G. Tedder, CFC PO Box 2016 Bartow, FL 33831-2016	5940	11/27/2012	$0.00 Administrative Priority $0.00 Administrative Secured UNLIQUIDATED Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
27	RUMFORD TOWN 145 CONGRESS ST TAX OFFICE TOWN OF RUMFORD RUMFORD, ME 04276	1387	10/19/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $2,283.22 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
28	SALINE COUNTY 10 E POPLAR ST SALINE COUNTY TREASURER HARRISBURG, IL 62946	1106	10/11/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $10,857.78 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
29	SAN BENITO COUNTY TAX COLLECTOR 440 5TH STREET COURTHOUSE ROOM 107 HOLLISTER, CA 95023-3894	4456	11/13/2012	$0.00 Administrative Priority $0.00 Administrative Secured $578.56 Secured $0.00 Priority $0.00 General Unsecured	Residential Funding Company, LLC	12-12019
30	SAN BENITO COUNTY TAX COLLECTOR 440 5TH STREET COURTHOUSE ROOM 107 HOLLISTER, CA 95023-3894	4458	11/13/2012	$0.00 Administrative Priority $0.00 Administrative Secured $3,664.46 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
31	SEMINOLE COUNTY TAX COMMISSIONER 200 S KNOX AVE COURTHOUSE DONALSONVILLE, GA 39845	1367	10/17/2012	$0.00 Administrative Priority $0.00 Administrative Secured UNLIQUIDATED Secured $0.00 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
32	SEMINOLE COUNTY TAX COMMISSIONER 200 S KNOX AVE COURTHOUSE DONALSONVILLE, GA 39845-1593	1365	10/17/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured UNLIQUIDATED Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
33	Spring Independent School District Yolanda M. Humphrey Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston, TX 77008	6260	11/30/2012	$0.00 Administrative Priority $0.00 Administrative Secured $956.88 Secured $0.00 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
34	Spring Meadows Municipal Utility District Young & Brooks, Attorneys 10000 Memorial Drive Suite 260 Houston , TX 77024	954	10/04/2012	$0.00 Administrative Priority $0.00 Administrative Secured $1,388.46 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
35	ST CROIX COUNTY TREASURER 1101 CARMICHAEL RD HUDSON, WI 54016	100	06/14/2012	$0.00 Administrative Priority $0.00 Administrative Secured $248.07 Secured $0.00 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
36	State Board of Equalization Special Operations Branch, MIC 55 P.O. Box 942879 Sacramento, CA 94279-0055	1575	10/23/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $1,939.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
37	STONE HARBOR BORO 9508 2ND AVE STONE HARBOR BORO COLLECTOR STONE HARBOR, NJ 08247	6009	11/29/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured UNLIQUIDATED Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
38	Tarrant County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	22	05/29/2012	$0.00 Administrative Priority $0.00 Administrative Secured $2,096.87 Secured $0.00 Priority $0.00 General Unsecured	Residential Funding Company, LLC	12-12019
39	The County of Cherokee, Texas Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2032	11/01/2012	$0.00 Administrative Priority $0.00 Administrative Secured $110.44 Secured $0.00 Priority $0.00 General Unsecured	Residential Capital, LLC	12-12020
40	TIFT COUNTY PO BOX 930 TAX COMMISSIONER TIFTON, GA 31793	499	09/17/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $626.56 Priority $0.00 General Unsecured	Equity Investment I, LLC	12-12025

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
41	Town of Derry, NH Tax Collector Derry 14 Manning St Derry, NH 03038	27	05/29/2012	$0.00 Administrative Priority $0.00 Administrative Secured $2,831.03 Secured $0.00 Priority $4.85 General Unsecured	Residential Capital, LLC	12-12020
42	TREASURER AUGUSTA COUNTY PO BOX 590 VERONA, VA 24482	4554	11/13/2012	$0.00 Administrative Priority $0.00 Administrative Secured $0.00 Secured $0.00 Priority $720.22 General Unsecured	GMAC Mortgage, LLC	12-12032
43	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2496	11/07/2012	$0.00 Administrative Priority $0.00 Administrative Secured $644.73 Secured $0.00 Priority $0.00 General Unsecured	Residential Funding Company, LLC	12-12019
44	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2509	11/07/2012	$0.00 Administrative Priority $0.00 Administrative Secured $53.68 Secured $0.00 Priority $0.00 General Unsecured	Homecomings Financial, LLC	12-12042
45	TREAUSERER NOTTOWAY COUNTY PO BOX 85 NOTTOWAY, VA 23955	557	09/18/2012	$0.00 Administrative Priority $0.00 Administrative Secured $359.92 Secured $0.00 Priority $0.00 General Unsecured	GMAC Mortgage, LLC	12-12032

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

FIFTEENTH OMNIBUS OBJECTION - NO LIABILITY - INSUFFICIENT DOCUMENTATION (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount		Asserted Debtor Name	Asserted Case Number
46	Twin Falls County Treasurer	490	09/17/2012	$0.00	Administrative Priority	GMAC	12-12032
	P.O. Box 88			$0.00	Administrative Secured	Mortgage, LLC	
	Twin Falls, ID 83303			$595.20	Secured		
				$0.00	Priority		
				$0.00	General Unsecured		