

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Saab Cars North America, Inc.

Debtor.

Chapter 11

Case No. 12-10344 (CSS)

**Response Deadline: December 5, 2014 @ 4:00 p.m.
(ET)**

**Hearing Date: December 12, 2014 @ 10:00 a.m.
(ET)**

**THE LIQUIDATION TRUSTEE’S TENTH (SUBSTANTIVE) OBMNIBUS OBJECTION
TO CERTAIN: (I) CONSUMER WARRANTY CLAIMS; AND (II) VENDOR CLAIMS**

Edward T. Gavin, the Liquidation Trustee of the SCNA Liquidation Trust (the “Liquidation Trustee”), successor-in-interest to Saab Cars North America, Inc. (the “Debtor”)¹, by and through his undersigned counsel, with the accompanying declaration of Kurt A. Schirm attached hereto as Exhibit 2, submits this Tenth omnibus (substantive) objection (the “Tenth Objection”), pursuant to sections 105(a) and 502 of title 11 of the United State Code (the “Bankruptcy Code”)², Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (“Local Rules”), to certain claims, identified on Exhibits A, B, and C to the proposed form of order filed concurrently herewith (the “Proposed Order”). The claims identified on Exhibits A and B to the Proposed Order relate to warranties of parts and accessories in Saab brand vehicles that were distributed by the Debtor and the claims identified on Exhibit C to the Proposed Order relate to goods and

¹ Pursuant to Article 7.6 of the Plan (as defined below), the SCNA Liquidation Trust, by the Liquidation Trustee, has the authority to object to claims and this Court has subject matter jurisdiction over the Claims under Article 9.1 of the Plan.

² Unless otherwise stated, all statutory references herein are to the Bankruptcy Code.

services purportedly furnished to the Debtor by the claimant (the “Disputed Vendor Claims”). The Liquidation Trustee respectfully requests entry of an order in substantially the form of the Proposed Order: (i) disallowing and expunging the claims listed on Exhibit A to the Proposed Order (the “No Liability Claims”); (ii) modifying the claims listed in Exhibit B to the Proposed Order (the “Overstated Claims”) (the claims identified on Exhibits A and B to the Proposed Order, collectively as the “Disputed Warranty Claims”); and (iii) expunging and disallowing the Disputed Vendor Claims. In support of this Tenth Objection, the Liquidation Trustee respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of this case and this Tenth Objection is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

Commencement of the Case

2. The factual background regarding the Debtor, including its business operations, its capital and debt structure, and the events leading to the filing of this bankruptcy case, is set forth in detail in the Disclosure Statement, filed with the Court on June 11, 2013 [Docket No. 672] and is fully incorporated herein by reference.

3. On January 30, 2012 (the “Petition Date”), certain petitioning creditors of the Debtor filed an involuntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the District of Delaware (the “Court”), commencing the above-captioned chapter 11 case.

4. On February 24, 2012, the Court entered an Order for Relief under Chapter 11 of the Bankruptcy Code [Docket No. 46].

The Bar Dates and Confirmation of the Plan

5. On July 9, 2012, the Court entered an *Order (I) Establishing Bar Date for Filing Proof of Claim, (II) Approving Proof of Claim Form, (III) Approving Bar Date Notices, (IV) Approving Mailing and Publication Procedures and (V) Providing Certain Other Relief* [Docket No.273] (the “Bar Date Order”). The Bar Date Order established Friday, September 14, 2012 at 5:00 p.m. (prevailing Eastern Time) as the deadline for all governmental units, non-governmental entities, and parties asserting entitlement to claims under section 503(b)(9) of the Bankruptcy Code to file proofs of claim in this case (the “General Bar Date”).³ Bar Date Order ¶ 4.

6. On July 16, 2013, the Court entered the *Findings of Fact, Conclusions of Law and Order Approving the Adequacy of the Third Amended Disclosure Statement and Confirming the Third Amended Joint Plan of Liquidation Proposed by Debtor and Committee* (the “Plan”) (the “Confirmation Order”) [Docket No.743], by which it confirmed the Plan.

7. Article 8 of the Plan provides that “unless already assumed or rejected by Final Order of the Bankruptcy Court prior to the Effective Date, all executory contracts and unexpired leases of the Debtor which are not the subject of a pending application to assume as of the Effective Date of the Plan shall deemed rejected.” The Plan required that “[a]ny creditor who has a Claim as a result of a rejection of an executory contract or unexpired lease . . . shall file a proof of claim for rejection damages within thirty days after the Effective Date, failing which such claim shall not be treated as an Allowed Claim . . . and may be expunged.” (the “Rejection

³ The General Bar Date did not apply to “any person or entity wishing to submit a rejection damages claim arising from Debtor’s rejection of an executory contract or unexpired lease during this Chapter 11 case” in which case such person or entity “must have ensure[d] that the proof of claim for such rejection damages claim be filed by the later of (a) 30 days after the effective date of rejection of such executory contract or unexpired lease as provided by an order of the Court or pursuant to notice procedures approved by the Court and (b) the Bar Date.” Bar Date Order ¶ 6 (emphasis in original).

Damages Bar Date”). Plan Art. 8.3. On or about July 18, 2013, the Liquidation Trustee gave notice that July 16, 2013 was the Effective Date of the Plan [Docket No.751].

8. Class 5 of the Plan classifies “each Allowed Claim for warranty claims on 2010 and 2011 model Saab vehicles” as a general unsecured claim (“Warranty Claims”). Plan Art. 4.5.

9. No holder of a Warranty Claim objected to the confirmation of the Plan.

The Warranties on Saab Vehicles

10. Attached as Exhibit A to the declaration of Kurt A. Schirm⁴, chairperson of the Advisory Board to the Liquidation Trust, filed in support of the Tenth Objection, is a true and correct copy of the portion of the service and warranty booklet concerning the various warranties (the “Warranty Booklet”) that accompanied new Saab brand vehicles for 2010 and 2011 year models sold to the public before December 19, 2011. (Schirm Decl. ¶¶ 9, 13)

11. The Warranty Booklet provided various categories of warranties⁵ covering vehicles and parts and accessories. (Warranty Booklet, 4) The most notable such warranty was the “New Car ‘Bumper-to-Bumper’ Limited Warranty” (the “Bumper-to-Bumper Warranty”). (*Id.* ¶¶ 13-17) Subject to various limitations and exclusions, the Bumper-to-Bumper Warranty required that “Saab make appropriate corrections [to covered defects] free of charge (parts and labor) during the warranty period.” (*Id.* ¶ 13) The warranty period under the Bumper-to-Bumper Warranty was four years from the date of the purchase of the vehicle, or 50,000 miles, whichever occurred first. (*Id.*) In the event of the occurrence of a covered defect, the Warranty Booklet states that “[y]our authorized Saab dealer will complete the required work as promptly

⁴ As further detailed in his Declaration, Mr. Schirm has over 20 years of experience overseeing the day-to-day operations of a Saab dealership and previously served as the president of the Saab National Dealer Counsel for more than a decade.

⁵ The other warranties are the: Saab Roadside Assistance; Safety Belt & Supplemental Restraint System Limited Warranty; Perforation Limited Warranty; Federal Vehicle Emission Control Warranty; Emissions Performance Warranty; California Emission Control System Warranty; and the Parts and Accessories Limited Warranty.

and conveniently as possible.” (*Id.*) Immediately below the foregoing sentence in the same paragraph the Warranty Booklet contains the following text:

“THESE ARE YOUR ONLY REMEDIES UNDER THE TERMS OF THIS WARRANTY. ALL OTHER REMEDIES ARE SPECIFICALLY EXCLUDED. SOME STATES DO NOT ALLOW EXCLUSION ON HOW LONG AS IMPLIED WARRANTY^[6] LASTS, SO THE ABOVE MAY NOT APPLY.”

(*Id.*) (emphasis in original).

12. As noted above, the coverage provided under the Bumper-to-Bumper Warranty included numerous exclusions. One such exclusion were

INCIDENTAL AND CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY ANY IMPLIED WARRANTY), INCLUDING BUT NOT LIMITED TO, LOSS OF USE OF THE VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.

(*Id.* ¶ 15) (emphasis in original) (the “Limitation of Damages Clause”).

13. With the exception of the California Emission Control Warranty, all the other warranties in the Warranty Booklet include the Limitation of Damages Clause.

14. All 2010 and 2011 year models were also covered under the “Saab No Charge Scheduled Maintenance Program” which covered a period of three years from the date of the purchase of the vehicle, or \$36,000 miles, whichever occurred first (the “Free Maintenance Program”). (Schirm Decl. ¶ 10)

The Warranty Suspension and Aftermarket Warranties

15. On December 19, 2011, SCNA indefinitely suspended all warranty coverage for Saab vehicles (the “Warranty Suspension”). (*Id.* ¶ 13) Effective December 19, 2011, SCNA directed its dealers to remove the Warranty Booklet from the owner information packet accompanying the sale of new Saabs. (*Id.*) The Warranty Suspension was never rescinded and ultimately became permanent. (*Id.*)

⁶ None of the Disputed Warranty Claims expressly assert a breach of an implied warranty.

16. As further detailed in the Schirm Declaration, after and before the Warranty Suspension, readily available to the public were “replacement” or “aftermarket” warranties of Saab vehicles and parts and accessories offered by third-parties (“Aftermarket Warranties”). (*Schirm* Decl. ¶ 14) The coverage provided by an Aftermarket Warranty is materially the same as the coverage that was provided by the Bumper-to-Bumper Warranty. (*Id.*) General Motors is one of numerous entities that offer and administer Aftermarket Warranties. (*Id.*) The price of an Aftermarket Warranty sold to the public after the Warranty Suspension ranged from approximately \$1,000.00 to approximately \$3,500.00. (*Id.*)

The Disputed Warranty Claims

17. Approximately 700 Warranty Claims have been filed in this case totaling approximately \$4.75 million. Approximately 160 Warranty Claims were filed between the General Bar Date and the Rejection Damages Bar Date.

18. The Disputed Warranty Claims assert a claim, either explicitly or implicitly, arising from the Warranty Suspension and/or the commencement of this case and were filed by individuals who purportedly lease(d) or own a 2010 or 2011 year Saab brand vehicle. The Disputed Warranty Claims assert claims for: (i) costs incurred by the claimant in obtaining replacement parts and services that would have been covered by the Bumper-to-Bumper Warranty and/or the Free Maintenance Program; (ii) (a) and/or costs for the entire amount the claimant purchased the vehicle from a Saab dealership (b) an amount equal to fair market value of the vehicle or (c) an amount equal to the value of the depreciation allegedly caused by the Warranty Suspension, the commencement of this case, and other related events (the “Car Value Claims”).⁷

⁷ Many of the Disputed Warranty Claims fail to attach any documentation with their claim. For those claims that are not supported by any documentation or explanation but include a claim amount that approximates the value

19. The review of the Warranty Claims by the Trustee's professionals revealed claims that seek the costs of an Aftermarket Warranty purchased by the claimant.

20. There are only a few Disputed Warranty Claims that assert a claim on a warranty other than the Bumper-to-Bumper Warranty. To the extent applicable, the analysis and conclusions in this objection apply with equal force to the other warranties (the "Other Warranties").

RELIEF REQUESTED

21. By this Tenth Objection, the Liquidation Trustee respectfully requests that this Court enter an order, in substantially the same form as the Proposed Order attached to this Objection as Exhibit 1, disallowing and expunging the No Liability Claims listed on Exhibit A to the Proposed Order, modifying the Overstated Claims listed in Exhibit B to the Proposed Order to the amounts under the heading "Modified Claim Amount" in Exhibit B, and expunging and disallowing the Disputed Vendor Claims located on Exhibit C to the Proposed Order. The Liquidation Trustee reserves the right to object to the Disputed Warranty Claims on any other available grounds not set forth in the Tenth Objection.

OBJECTION TO DISPUTED WARRANTY CLAIMS

A. Burden of Proof

22. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. §502(a) (2014). Once an objection to a claim is filed, "the court, after notice and a hearing, shall determine the allowed amount of the claim." *Id.* § 502(b). A proof of claim filed in accordance with the Bankruptcy Rules "constitutes prima facie

of a Saab vehicle, it is assumed that the claimant is seeking the full value of the vehicle (whether the used price or price they purchased the vehicle from the dealer).

evidence of the validity and amount of the claim. FED. R. BANKR. P. 3001(f) (2014). To obtain *prima facie* validity, a claimant must also allege sufficient facts to support its claim. *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992).

23. When objecting to claim that is *prima facie* valid, the objecting party must “produce evidence that would refute at least one of the allegations essential to the claim’s legal sufficiency.” *Id.* at 173-74. Once the objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of the claim by a preponderance of the evidence. *Id.* The burden of persuasion is always on the claimant. *Id.*

B. The Bumper-to-Bumper Warranty, the Other Warranties, and the Free Maintenance Program Were Executory Contracts That Were Rejected by Confirmation of the Plan

24. The Bumper-to-Bumper Warranty, the Other Warranties, and the Free Maintenance Program are executory contracts that were rejected pursuant to section 365 of the Bankruptcy Code as a result of confirmation of the Plan. *See* Plan Art. 8 (“unless already assumed or rejected . . . all executory contracts and unexpired leases of the Debtor . . . shall be deemed rejected [as of the Effective Date of the Plan]”). As noted above, a creditor who had a claim as a result of a rejection of an executory contract was required to file a proof of claim for rejections damages within 30 days from the effective date of the Plan, which was July 16, 2013. If the Bumper-to-Bumper Warranties and the Other Warranties were not executory contracts, the approximately 160 claims filed by customers after the General Bat Date are subject to disallowance on the grounds of untimeliness, unless they are a proper amendment to a timely filed claim. Because the warranties are executory contracts that have been rejected, any state statute that conflicts with or impairs the Plan, and the benefits conferred by the Bankruptcy Code on the Debtor, are preempted by the Bankruptcy Code.

a. Executoriness

25. Section 365 does not define the term “executory contract.” The Third Circuit Court of Appeals has applied the “Countryman” definition, which has been expressed as follows: “[A] contract under which the obligation of both the bankrupt and the other party to the contract are so far unperformed that the failure of either to complete performance would constitute a material breach excusing performance of the other.” *Sharon Steel Corp. v. Nat’l Fuel Gas Distribution Corp.*, 872 F.2d 36, 39 (3d Cir. 1989) (quoting Countryman, *Executory Contracts in Bankruptcy, Part I*, 57 Minn. L. Rev. 439, 460 (1973)); see *In re Kemeta, LLC*, 470 B.R. 304, 322 (Bankr. D. Del. 2012).

26. In *In re Hawker Beechcraft, Inc.*, 486 B.R. 264, 277 (Bankr. S.D.N.Y. 2013) (“*Hawker*”), the debtor, a manufacturer of jet and non-jet aircraft that planned to terminate most of its business, moved to reject, among other agreements, a program that covered scheduled and unscheduled maintenance and replacement of consumable parts for the aircraft (the “Support Program”) and a limited warranty that covered defects in material and workmanship (the “Hawker Limited Warranty”). *Id.* at 270-71. Several entities objected to the debtor’s rejection motion and argued, citing *Matter of Gec Indust., Inc.*, 107 B.R. 491, 492 (Bankr. D. Del. 1989) (“*GEC*”) and *In the Matter of Shada Truck Leasing, Inc.*, 31 B.R. 97, 100 (Bankr. D. Neb. 1983) (“*Shada Truck*”), that warranty obligations are not and cannot be executory. *Id.* at 277. The *Hawker* court responded that “[s]o sweeping a statement [that warranty obligations cannot be executory] cannot be right because executoriness depends on the terms of the agreement containing the warranty or support obligations.” *Id.* The court went on to hold that the Support Program was an executory contract that was subject to rejection, because the program imposed various conditions and obligations on a customer. *Id.* at 279. In addition, the court held that

aircraft purchase agreement (which included the Hawker Limited Warranty), was an executory contract. *Id.* at 278.⁸

27. *In the Matter of Smith Jones*, 26 B.R. 289, 292 (Bankr. D. Minn. 1982) (“*Smith Jones*”) applied a more permissive view of repair and replacement warranties as executory contracts. In that case the debtor was a manufacturer of furnaces and air conditioners for sale through distributors who, in connection with its operations, provided certain limited written warranties to accompany the product. *Id.* at 291. In concluding that the warranties were executory and granting the debtor’s request to reject the warranties, the *Smith Jones* court reasoned that although the warranties that were conditioned on the occurrence or non-occurrence of certain events, such as attaching to the unit only compatible components or accessories, were “not absolutely promissory on the part of the user, they nevertheless constitute conditions which lie within the effective control of the user and a substantial failure of such conditions would constitute a material breach and clearly excuse performance of the warranty.” *Id.* at 292. Accordingly, under the holding in *Smith Jones*, a repair and replace warranty need only include conditions and not impose affirmative obligations on the purchaser.

28. Both *GEC* and *Shada Leasing* are distinguishable from the case at bar. In *GEC* the court held in a two-page opinion that warranties issued with respect to roofing products and systems sold and/or installed by the Debtor were not executory contracts. To support its finding, without referring to any specific provision of the warranty, the court concluded that there were no “reciprocal obligations” owed by both parties and labeled the conditions (the court did not

⁸ In concluding that the purchase agreements were executory contracts, the court focused more on non-warranty obligations, such as the buyer’s obligation to indemnify Hawker under certain circumstances. *Id.* The court noted that several of the terms in the Hawker Limited Warranty, such as the obligation to maintain the aircraft, were conditions of Hawker’s promises rather than obligations on the buyer and suggested that these conditions did not, standing alone, support a finding that the purchase agreements, which included the Limited Warranty, was an executory contract. *See id.*

explain what these “conditions” were) to warranties imposed on the buyer as “procedural prerequisites” that “relate directly to administrative matters.” *Id.* at 492. In *Shada Leasing* the debtor contracted to purchase trailers, which purchase was accompanied by the seller’s warranty obligation to repair or replace defective material or workmanship. The seller of the trailers (and warrantor of its parts) moved to compel adoption or rejection of the installment contract and warranty. Unlike in *Hawker*, *Smith Jones*, *GEC*, and the case at bar, in *Shada Leasing* the debtor was the recipient of the warranty obligation to repair or replace.

29. Here, the Bumper-to-Bumper Warranty and other warranties are executory contracts that were rejected pursuant to the Plan because they imposed both conditions *and* affirmative duties on the buyer. The portion of the Warranty Booklet with the heading “OUR WARRANTIES TO YOU” states that the “following requirements for maintenance and servicing are considered the owner’s *responsibility*. (Warranty Booklet 12) (emphasis added) In addition, the Bumper-to-Bumper Warranty stated that “[a]ll vehicles require periodic maintenance.” (*Id.* at 14) These “requirements” include maintaining the vehicle in a manner consistent with the Owner’s Manual and maintaining the vehicle in the manner required by the Warranty Booklet. (*Id.*) These maintenance and ownership requirements were surely not of the “administrative” or “procedural” type described in *GEC*. They required, *inter alia*, that Saab customers have their vehicles serviced at regular intervals at which time a plethora of vehicle parts and operations would be inspected, and if necessary adjusted and cleaned, and regularly change the engine oil and oil filter. In addition, the Debtor’s promise to repair or replace a defective part was contingent on numerous conditions, such as the use of genuine Saab parts sold by the Debtor. (*Id.* at 16) Moreover, the entitlement to the promises in the Warranty Booklet were of course only available if the buyer met any leasing or financing obligation he or she may

have had that permitted the customer to maintain a ownership or possessory interest in the vehicle.

30. Lastly, the Warranty Suspension and any resulting default or material breach by the Debtor did not automatically render the Bumper-to-Bumper Warranties and other warranties, non-executory. *See Kemeta*, 470 B.R. at 322 (rejecting the argument that a pre-petition material breach by the debtor/licensor under a license agreement rendered the agreement non-executory).

b. Preemption of Lemon Laws

31. Most states have enacted nearly identical automobile “lemon laws” which give purchasers of new motor vehicles remedies beyond those provided by the UCC and federal law when covered vehicles do not conform to warranties. *See generally Automobile Warranty Litigation*, 39 AM. JUR. TRIALS 1, 2014 (Originally published in 1989) (citing *Validity, Construction and Effect of State Motor Vehicle Warranty Legislation (Lemon Laws)*, 88 A.L.R.5th 301 (Originally published in 2001)). Lemon laws generally provide purchasers of new motor vehicles a statutory warranty compelling the motor vehicle manufacturer to give purchasers a refund or a replacement vehicle if, after reasonable number of attempts at repair, a covered motor vehicle fails to conform to the terms of the manufacturer’s express warranty. *Id.* To the extent that lemon laws and other state statutes impede the purpose and effect of the Bankruptcy Code, such state law must be viewed as preempted by federal law. *See In re Am. Suzuki Motor Corp.*, 494 B.R. 466, 476-77 (Bankr. C.D. Cal. 2013) (concluding that “federal bankruptcy law preempts these local and state economic windfalls to [automobile] dealers when no public health or safety issues are presented.”); *In re Old Carco LLC*, 406 B.R. 180, 206 (Bankr. S.D.N.Y. 2009) (holding that certain limitations imposed on automobile manufacturers by state dealer protections statutes, “frustrate § 365’s purpose of giving a debtor the power to

decide which contracts it will assume and assign or reject by allowing other dealers to restrict that power.”); *see also In re Nickels Midway Pier, LLC*, 332 B.R. 262, 275 (Bankr. D.N.J. 2005), *aff’d in part*, 341 B.R. 486 (D.N.J. 2006), *aff’d*, 255 F. App’x 633 (3d Cir. 2007) (collecting case in which other courts have held that specific Code provisions preempted a party’s state law claims or remedies).

32. Similarly, the Magnuson-Moss Warranty Act, 15 U.S.C.A. § 2301 *et seq.*, a federal statute intended to strengthen and make uniform consumer warranty law, does not apply to the Bumper-to-Bumper Warranty because it is a “limited” warranty. *Bailey v. Monaco Coach Corp.*, 350 F. Supp. 2d 1036, 1042 (N.D. Ga. 2004), *aff’d*, 168 F. App’x 893 (11th Cir. 2006) (“Therefore, because the law relating to limited warranties is not expressly modified, limited warranties, . . . are not governed by Magnuson–Moss but by the Uniform Commercial Code.”). Alternatively, the Bankruptcy Code may be viewed as taking precedence over the Magnuson-Moss Warranty Act. *See In re Caribbean Petroleum Corp.*, 444 B.R. 263, 278 (Bankr. D. Del. 2010) (finding that section 365 of the Bankruptcy Code takes precedence over the federal Petroleum Marketing Practices Act).

c. The Applicability of State Law as a Measure of Damages

33. The Uniform Commercial Code govern the resolution of the Disputed Warranty Claims, and this would be the case even if the Bumper-to-Bumper Warranty and other warranties were not executory contracts. *See Hawker Beechcraft*, 486 B.R. at 277 (“[T]he rejection of an executory contract is the economic equivalent of the debtor’s refusal to perform a non-executory contract giving rise to the same unsecured claim.”) (“*Hawker*”). When construing and interpreting contracts, bankruptcy courts must look to state law. *See Butner v. United States*, 440 U.S. 48, 55 (1979). Consistent with this principal, courts routinely apply state law to determine

the validity and extent of rejection damages when ruling on an objection to a rejection damages claim arising from a breach of contract. *See, e.g., Suzuki Motor*, 494 B.R. at 483. While courts must look to state law to determine rejection damages, section 502(g)⁹ controls the timing of calculating rejection damages, which is the last business day before the filing of the bankruptcy petition. *In re Enron Corp.*, 354 B.R. 652, 661 (S.D.N.Y. 2006).

34. The rejection under § 365 of an executory contract or an unexpired lease provides a debtor or trustee a “power to breach” and does not operate as a termination of the rejected contract or lease. *In re Austin Dev. Co.*, 19 F.3d 1077, 1082 (5th Cir. 1994); *see In re Teleglobe Commc'ns Corp.*, 304 B.R. 79, 82 (D. Del. 2004). Based on the principal that rejection does not constitute termination, courts have given affect to provisions in rejected executory contracts that otherwise determine the non-breaching party’s damages. *See In re Am. Suzuki Motor Corp.*, 494 B.R. at 483 (using the liquidated damages provision in the executory contract rejected by the debtor to determine rejection damages).

35. Accordingly, state law determines the parties’ rights and obligations under the Bumper-to-Bumper Warranty and whether and to what extent the Disputed Warranty Claims are entitled to recover damages caused by the Warranty Suspension or a related event, unless the applicable state law is preempted by the Bankruptcy Code. As demonstrated by the cases cited below, courts apply the Uniform Commercial Code to disputes concerning “repair and replacement” warranties such as the Bumper-to-Bumper Warranty.

C. The Warranty’s Limitation on Damages

36. Uniform Commercial Code (“UCC”) § 2-719(3) permits the contractual

⁹ Section 502(g)(1) provides that “a claim arising from the rejection ... of an executory contract or unexpired lease of the debtor that has not been assumed shall be determined, and shall be allowed ... the same as if such claim had arisen before the date of the filing of the petition.” 11 U.S.C. § 502(g)(1).

modification or limitation of damages as follows:

Consequential damages may be limited or excluded unless the limitation or exclusion is unconscionable. Limitation of consequential damages for injury to the person in the case of consumer goods is prima facie unconscionable but limitation of damages where the loss is commercial is not.

Unless the second sentence of UCC § 2-719(3) applies, the buyer carries the burden of proving the unconscionability of a limitation-of-damages clause. *Coursey v. Caterpillar, Inc.*, 64 F.3d 662, at *3 (6th Cir. 1995) (unpublished disposition) (citing James J. White & Robert A. Summers UNIFORM COMMERCIAL CODE 1, § 12-11 at 601 (West Publishing Co. 3d ed. 1991)). Consequential damages “stem from losses incurred by the nonbreaching party in its dealings . . . which were the proximate result of the breach, and which were reasonably foreseeable by the breaching party at the time of the contracting.” *Sullivan Indus., Inc. v. Double Seal Glass Co., Inc.*, 480 N.W.2d 623, 630-31 (Mich. App. Ct. 1991); *see* UCC § 2-715 (defining consequential damages). Incidental damages are “normally incurred when a buyer (or seller) repudiates the contract or wrongfully rejects the goods, causing the other to incur such expenses as transporting, storing, or reselling the goods.” *Id.*

37. The factors considered by courts when deciding questions of unconscionability have been divided by commentators into “procedural” and “substantive” categories. *Id.*; *see Hahn v. Ford Motor Co., Inc.*, 434 N.E.2d 943, 950-52 (Ind. Ct. App. 1982). Under the “procedural” category are factors which involve the “meeting of the minds” of the contracting parties. *Coursey*, 64 F.3d at *3. For example, procedural unconscionability may be found where a “seller’s guile ... takes the form of a clause difficult to understand and placed in fine print on the rear of the contract.” *Hahn*, N.E.2d at 951 (quoting White and Summers, HANDBOOK OF THE LAW UNDER THE UNIFORM COMMERCIAL CODE § 4-4 (2d ed. 1980)). The substantive category embraces the contractual terms themselves, and requires a determination whether they were

“commercially reasonable.” *Id.* Courts are cognizant that limitation-of-damages provisions permitted by the UCC are “intended to encourage and facilitate the allocation of risks associated with the sale of goods.” *In re Feder Litho-Graphic Srvs., Inc.*, 40 B.R. 486, 488-89 (Bankr. E.D. Mich. 1984).

38. Courts have refused to deny the validity of limitation-of-damages provisions found in warranties covering vehicles used for non-commercial purposes, where the limitations clause is usual under the circumstances and the clause is in capital letters and prominently displayed in plain language.¹⁰ *See, e.g., Hahn*, 434 N.E.2d at 951-52 (limitations provision in all capital letters); *Stevens v. Protecto Auto Care, Inc.*, CA-8607, 1991 WL 302416 (Ohio Ct. App. Dec. 30, 1991) (finding a consumer warranty not unconscionable where the limitations provisions is referred to on the first page, is printed in all capital letters, and includes an example of a loss or damage covered by the provision). *See also Gladden v. Cadillac Motor Div.*, 83 N.J. 320, 336 (1980) (invalidating a limitation of damages provision in an express warranty covering a Cadillac automobile because, *inter alia*, the “express warranty was not prominently, conspicuously, and clearly set forth.”).

39. Here, the Limitation of Damages Clause is found under the “Exclusions” heading of the Bumper-to-Bumper Warranty, is entirely in capital letters, and includes a non-exhaustive list of examples of consequential and incidental damages. (Warranty Booklet at 13-14). The first page of the Bumper-to-Bumper Warranty refers the reader to the “EXCLUSIONS” heading. (*Id.*) Moreover, clauses limiting damages for breach of a new car limited warranty are ordinary and customary in the consumer automobile industry. (Schirm Decl. ¶ 12).

¹⁰ Where the buyers of warranty-covered vehicles are independent contractors or small businesses, courts are even less likely to find a limitation-of-damages provision unconscionable. *See, e.g., Coursey*, 64 F.3d at *3 (“Unconscionability is rarely found to exist in a commercial setting.”); *Smith v. Navistar Intern. Trans. Corp.*, 957 F.2d 1439 (7th Cir. 1992) (“[W]e refuse to re-write the contract including the [express warranties] clear exclusion of consequential damages.”); *Stutts v. Green Ford, Inc.*, 267 S.E.2d 919, 926 (N.C. App. Ct. 1980).

40. Accordingly, the Limitation of Damages Clause is enforceable and requires the disallowance of the Disputed Warranty Claims, including the Car Value Claims, that seek damages beyond the costs of purchasing the parts and services that would have been covered by the Bumper-to-Bumper Warranty.

D. Measure of Damages

41. Under the UCC, the “[t]he measure of damages for breach of warranty is the difference at the time and place of acceptance between the value of the goods accepted and the value they would have had if they had been warranted, *unless special circumstances show proximate damages of a different amount.*” UCC § 2-714(2) (emphasis added). The special circumstances exception in UCC § 2-714(2) must be read in conjunction with UCC § 1-106, which provides that remedies found in the UCC “shall be liberally administered to the end that the aggrieved party may be put in as good a position as if the other party had fully performed.” *See Dynamic Recycling Srvs., Inc. v. Shred Pax Corp.*, 569 N.E.2d 570, 578 (1991). UCC § 2-714(2) “describes the usual, standard, and reasonable method of ascertaining damages in the case of breach of warranty *but it is not intended as an exclusive measure.*” Cmt. 3 to UCC § 2-714 (emphasis added).

42. The Bumper-to-Bumper Warranty provides a remedy if a covered part in a Saab vehicle is found defective during the warranty period, *see* Warranty Booklet 14 (stating that any “part of your Saab passenger vehicle covered under this warranty is found to have a manufacturing defect . . . Saab will make the appropriate corrections free of charge (parts and labor) during the warranty period.”), but does not guarantee that vehicle will be without defect.¹¹

¹¹ The Bumper-to-Bumper Warranty is a type of warranty that is commonly referred to as a “repair or replacement” warranty. *See, e.g., Ontario Hydro v. Zallea Sys., Inc.* 569 F. Supp. 1261, 1266 (D. Del. 1983). A “repair or replacement warranty merely provides a *remedy* if the product becomes defective, while a warranty for future performance *guarantees the performance* of the product itself for a stated period of time.” *Id.*

Accordingly, the “goods” warranted by the Debtor and subject to the formula contained in UCC § 2-714(2) is the part that the Debtor was purportedly required to repair or replace. When faced with applying UCC §2-714(2) in the context of consumer products, courts have deviated from the default damages formula in UCC § 2-714(2) and adopted a measure of damages that equal the reasonable costs of repair and/or replacing the allegedly defective good covered by the warranty. *See, e.g., Fargo Mach. & Tool Co. v. Kearney Trecker Corp.*, 428 F. Supp. 364 (S.D. Mich. 1977) (“[I]f the goods can be made to conform to the warranty by a reasonable expenditure, the cost of such expenditures may be the measure of damages for the breach.”).

43. In this case the costs of repairing or replacing a purportedly defective part covered by the Bumper-to-Bumper Warranty is a measure of damages compelled by UCC §2-714 and the general aim of the UCC. A Saab owner faced with the suspension of the Bumper-to-Bumper Warranty can be made whole by repairing or purchasing the part that is defective (and otherwise covered by the warranty). Alternatively by purchasing an Aftermarket Warranty the Saab owner can limit his or her risk arising from the Warranty Suspension. The cost incurred by the Warranty Claimant to repair or replace a part, or to purchase an Aftermarket Warranty, provide a reliable source to accurately determine the injury arising from the Warranty Suspension¹² (and of course restricted by the Limitation of Damages Claims). Not only would relying on an estimated fair market of the vehicle violate fundamental principles of the UCC and common law breach of contract, such an approach would unnecessarily consume the resources of the parties by requiring them to pursue the difficult task of attaching a hypothetical market value to a good. For example, some of the Disputed Warranty Claims seek to recover the difference between the

¹² Several of the Disputed Warranty Claims include the purchase price of an Aftermarket Warranty with a term greater than the 4 year/50,000 mile term under the Bumper-to-Bumper Warranty. Not surprisingly most of the Aftermarket Warranties were purchased at time when the vehicle was essentially “used.” Accordingly, the Liquidation Trustee seeks to reduce these claims to adjust for the excess coverage provided by the Aftermarket Warranty.

price they paid for their vehicle and the market value of the vehicle sometime after the commencement of this case. To prove these damages, the claimant would need to prove with reasonable certainty¹³ that the difference in value was higher than it would have been if SCNA was never bankrupt and/or there was never a Warranty Suspension.

44. Lastly, even if the Court applies the UCC §2-714 default formula to the value of the vehicle and not the allegedly defective parts, and even if consequential damages were recoverable by Warranty Claimants, many of the Disputed Warranty Claims, and in particular the Car Value Claims, seek recoveries that would result in a gross windfall to the claimant. For example, many of the Car Value Claims assert an amount equal to the *entire* amount of car's purchase price without adjusting for the use and enjoyment derived from use of the Saab between the time the vehicle was purchase and the present. *See Leavitt v. Monaco Coach Corp.*, 241 Mich. App. 288 (Mich. Ct. App. 2000) (remarking that the defendant's argument that damages for breach of warranty should "be mitigated by the value of the plaintiff's use and enjoyment" is "sound in principle" but finding that the argument was waived because not raised before trial). Furthermore, those Warranty Claimants that seek the full original purchase price implicitly adopt the untenable position that the value of their Saab vehicle is \$0.00. Even if the refund of the purchase price sought by the claimant is adjusted downward to reflect use and enjoyment, any attempt to recover an amount other than the costs of repairing or replacing a part, including the purchase price of the vehicle, is expressly precluded by the Limitation of Remedies Clause. *See David v. American Suzuki Motor Corp.*, 629 F. Supp. 2d 1309, 1319 (S.D. Fla. 2009) (concluding that plaintiff's request for relief that defendants "refund the purchase price" of

¹³ The party asserting a UCC or breach of contract claim has the burden of proving with reasonable certainty a causal connection between the conduct complained of and the injury, and the appropriate compensation. *Sullivan Indus., Inc. v. Double Seal Glass Co., Inc.*, 480 N.W.2d 623, 632 (Mich. Ct. App. 1991).

plaintiff's motorcycle is unavailable because the warranty "prescribes a remedy limited to repair or replacement of select parts, and states that it does not cover incidental or consequential damages.").

E. Measure of the "Value" of the Bumper-to-Bumper Warranty

45. Many of the Disputed Warranty Claimants appear to assert that due to the Warranty Suspension they are presently entitled to what the purchase price of an Aftermarket Warranty would have been at or about the time they filed their proof of claim, even if they did not purchase the Aftermarket Warranty, and even if they have not incurred any expenses that would have been covered by the Bumper-to-Bumper Warranty. Moreover, various Warranty Claimants have argued that they are entitled to the purchase price of an Aftermarket Warranty *and* any expenses incurred that would have been covered by the Bumper-to-Bumper Warranty.

46. When evaluating the rights provided to purchasers and lessees of Saab vehicles by the Bumper-to-Bumper Warranty and the Other Warranties, and consequently the damages arising from the denial of those rights, it is helpful to view the warranty as a type of insurance contract. State courts have addressed whether a vehicle service contract, such as the Bumper-to-Bumper Warranty, is a type of "insurance" under state law. The Supreme Court of Oklahoma, holding that the vehicle service contract at issue met the definition of "insurance" under the state insurance statute, reasoned as follows

Vehicle service contracts are written like insurance policies. The obvious purpose of a vehicle service contract is to protect the purchaser from the expenses associated with an unexpected mechanical breakdown, or an expensive but necessary repair. The purchaser pays a premium and buys an agreement to shift any potential hazard they may face to the vehicle service provider. The vehicle service provider agrees to indemnify the consumer for mechanical repair costs.

McMullan v. Enter. Fin. Grp., Inc., 247 P.3d 1173, 1178 (Okla. 2011).

Likewise, in deciding that service vehicle contracts are insurance under state tax statutes,

the Arizona Supreme Court concluded that vehicle service contracts contained “the five determinative elements of an insurance contract.” *Jim Click Ford, Inc. v. Tucson*, 739 P.2d 1365, 1367 (Ariz. 1987) (stating that the five elements are “1. An insurable interest 2. A risk of loss 3. An assumption of the risk by the insurer 4. A general scheme to distribute the loss among the larger group of persons bearing similar risks 5. The payment of a premium for the assumption of risk.”). As illustrated by the Arizona Supreme Court, the Bumper-to-Bumper Warranty (and the Aftermarket Warranty) contains all five of these elements. *See Id.*

47. Analogous employment discrimination and civil rights cases, where a wrongfully terminated employee is seeking damages arising from the loss of employer-provided health insurance and other fringe benefits, provide guidance on how to measure damages arising from the Warranty Suspension. These cases illustrate why the position of many Disputed Warranty Claims with respect to how to value the loss of the Bumper-to-Bumper Warranty is untenable and would potentially present a windfall to the claimant.

48. An overwhelming number of these cases have held that liability for the loss of insurance and other fringe benefits must be valued by the expenses the plaintiff actually incurred and that would have been covered by the benefits, and not by the cost of the insurance premium to the employer. *United States v. City of New York*, 847 F. Supp. 2d 395, 409, 421-423 (E.D.N.Y. 2012) (citing cases); *see Galindo v. Stoodly Co.*, 793 F.2d 1502, 1517 (9th Cir. 1986) (in breach of contract context, “lost insurance coverage, unless replaced or unless actual expenses are incurred, is simply not a monetary benefit owing to the plaintiff”); *Fariss v. Lynchburg Foundry*, 769 F.2d 958, 965 (4th Cir. 1985); *Patte v. Ga. Ports Auth.*, 512 F. Supp. 2d, 1372, 1380-81 (S.D. Ga. 2007) (rejecting the notion that premiums should determine the value of loss insurance because “[t]ort liability is based on the actual loss to the plaintiff, not on a projection of what the

loss might be at the time the tort is committed”). Similarly, courts have refused to award plaintiffs any compensation for lost insurance benefits where the plaintiffs have not purchased substitute coverage and have not incurred any expenses that would have been covered by the lost insurance. *Kossman v. Calumet Cnty.*, 800 F.2d 697, 703 (7th Cir. 1986) (“Including the cost of insurance coverage in a backpay award when the victim of discrimination fails to secure alternative coverage allows the victim to recover an unwarranted windfall unless he or she can demonstrate that they were unable to secure coverage and had a medical expense.”), *overruled on other grounds*, *Coston v. Plitt Theatres, Inc.*, 860 F.2d 834 (7th Cir. 1988); *Bonura v. Chase Manhattan Bank, N.A.*, 629 F. Supp. 353, 359 (S.D.N.Y. 1986) (citing cases). These courts are guided by the same principle embedded in the UCC and breach of contract principles that damages must be fashioned in manner to place the injured part in the position it would have been absent the injury. *See, e.g., Fariss*, 769 F.2d at 965 (describing the “‘make whole’ function” of the age Discrimination in Employment Act); *City of New York*, 847 F. Supp. 2d at 422 (“[I]t makes little sense for the court to determine . . . insurance based on an ex ante predictive model now that the court has the benefit of real-life information about the costs incurred by the victims”).

49. Based on this abundant body of case law, the Court should measure the value of the benefit of the bargain Warranty Claimants were denied as a result of the Warranty Suspension by a Warranty Claimant’s out-of-pocket expenses that would have been covered by the Bumper-to-Bumper Warranty. It follows that a Warranty Claimant cannot recover the value of the Bumper-to-Bumper Warranty (determined by the purchase price of an Aftermarket

Warranty) when they have suffered no out-of-pocket expenses.¹⁴ The court in *Patee v. Georgia Ports Authority* cogently reasoned that

No rational person would pay today for health insurance covering yesterday, assuming a healthy yesterday. The present value of past health insurance, given a healthy past, is zero. Therefore, when an employee is fired, remains healthy for two months, then gets more insurance, he is not entitled to any compensation for the health insurance coverage he would have had during the two months because it is valueless; the employer's wrongful termination cost him nothing insofar as health benefits are concerned.

512 F. Supp. 2d at 1380.

50. Lastly, in reviewing the Warranty Claims, it is possible that the Liquidation Trustee attorneys may have misconstrued at least some Disputed Warranty Claims to assert that they are seeking the full purchase price of an Aftermarket Warranty even in the absence of actual expenses, when perhaps they actually purchased an Aftermarket Warranty and did not effectively communicate the same in the claim. Accordingly, for those claims that identify or reference the price of an Aftermarket Warranty but do not provide a sufficient indication as to whether the warranty was purchased, the following verbiage will be included under the “Reason for Modification” or “Reason for Disallowance” heading in the customized notice for each Disputed Warranty Claimant:

Claim identifies purchase price of an aftermarket warranty but does not indicate that claimant purchased aftermarket warranty

F. Mitigation of Damages and the Value of Aftermarket Warranties

51. It is fundamental that under the UCC and common law breach of contract, an injured party has the duty to make every reasonable effort to mitigate damages. *Goodwin, Inc. v. Coe*, 233 N.W.2d 598, 600 (Mich. Ct. App. 1975); *Williams v. Am. Title Ins. Co.*, 269 N.W.2d

¹⁴ The purchase price of an Aftermarket Warranty may represent an appropriate, albeit imperfect, baseline to estimate a contingent and/or unliquidated claim for expenses that may occur in the future that would have been covered by the Bumper-to-Bumper Warranty.

481 (Mich. Ct. App. 1978). The breaching party bears the burden of proving a failure to mitigate. *Goodwin*, 233 N.W.2d at 60.

52. The cases described above also provide guidance on whether Warranty Claimants had a duty to mitigate their damages by purchasing an Aftermarket Warranty. Under tort law and the Age Discrimination in Employment Act (“ADEA”) a former employee, to mitigate his or her, damages has a duty to reasonably attempt to obtain substitute insurance coverage. *See Farris*, 769 F.2d at 966 (“This rule of mitigation . . . serves to reveal whether the employee actually desired insurance protection, thereby avoiding a windfall.”); *Bonura*, 629 F. Supp. at 360-61; *Patee*, 512 F. Supp. 2d at 1381-82.

53. The Court should adopt the view that Warranty Claimants were required to diligently seek Aftermarket Warranties. Moreover, for those Warranty Claimants who did not purchase an Aftermarket Warranty, their recovery must be circumscribed by the costs of an Aftermarket Warranty. Before and after the Warranty Suspension a number of entities, including household names such as General Motors, offered to the general public Aftermarket Warranties which provide the same or materially the same coverage as did the Bumper-to-Bumper Warranty. (Schirm Decl. ¶ 14); *cf. Foster v. Excelsior Springs City Hosp. & Convalescent Ctr.*, 631 F. Supp. 174, 175 (W.D. Mo. 1986) (finding that the plaintiff had satisfied the duty to mitigate even though he was not successful in obtaining substitute insurance because plaintiff established that he was uninsurable). The cost of an Aftermarket Warranties ranged from \$1,000 to \$3,500. (*Id.*) By purchasing an Aftermarket Warranty the Saab owner essentially eliminated the risk of owning a car not covered by the Bumper-to-Bumper Warranty that previously existed. Furthermore, even if Warranty Claimants were permitted to recover consequential and incidental damages, which they are not, the purchase of an Aftermarket Warranty would have mitigated any

alleged harm beyond the cost of repairing or replacing a covered defective part. For example, the Car Value Claimants generally assert that the Warranty Suspension reduced the value of their vehicle. Any reduction of value purportedly caused by the Warranty Suspension could have been eliminated by a purchasing a product, i.e. an Aftermarket Warranty, that would have left the claimant in the same position as he would have been if the Warranty Suspension never occurred.

54. As the Warranty Claimants were required to undertake reasonable efforts to minimize, or in this case entirely avoid, any injury that may have been caused by the Warranty Suspension, each Warranty Claim cannot exceed the average costs of purchasing an Aftermarket Warrant, which the Liquidation Trustee's attorneys estimates at this time to be roughly \$1,650.00.

OBJECTION TO DISPUTED VENDOR CLAIMS

55. The Disputed Vendor Claims identified on Exhibit C to the Proposed Order are not valid claims against the Estate because their existence are not reflected in the Debtor's schedules, nor presumably in the Debtor's books and records that were relied upon when preparing the Debtor's schedules. Therefore, the Liquidation Trustee objects to the Disputed Vendor Claims and requests that they be disallowed and expunged in their entirety. In addition, the Liquidation Trustee believes that the claim filed by Mark Anthony Brown (No. 111) in the amount of \$9,975.34 is fraudulent. The Liquidation Trustee has discovered a news article covering Mr. Brown's fraudulent scheme while a prison inmate in Idaho involving the filing of false claims in bankruptcy and class-action cases. Mr. Brown's fraud has been detected and he is currently being prosecuted on federal charges of mail fraud.

NOTICE

56. Notice of the hearing on this Tenth Objection or will be provided to: (i) the Office of the United States Trustee; (ii) all holders of the Disputed Warranty Claims and Disputed Vendor Claims identified on Exhibits A, B, and C to the Proposed Order; (iii) the agencies for the states of Indiana, Maryland, and North Carolina that are obligees to certain surety bonds that were required from the Debtor to conduct business in the state, as well as the Attorney Generals for each such state; and (iv) all interested parties requesting notices pursuant to Bankruptcy Rule 2002. Further, the Liquidation Trustee has or will deliver a customized notice to each of the holders of the Disputed Warranty Claims and Disputed Vendor Claims identified on Exhibits A, B, and C to the Proposed Order which sets forth the claimant's name, the affected Claim number to be disallowed or reduced, and the reason for the disallowance or reduction. The custom notices will be in substantially the same form as the notice attached hereto as Exhibit 3. The Liquidation Trustee submits that, under the circumstances, no other or further notice is necessary.

RESERVATION OF RIGHTS

57. By this Tenth Objection, the Liquidation Trustee objects to the Disputed Warranty Claims and the Disputed Vendor Claims for the specific reasons cited herein. The Liquidation Trustee reserves his right to amend, modify or supplement the Tenth Objection, and to file additional objections to any claims (filed or not) against the Debtor's estate. Moreover, should one or more of the bases for objection stated in the Tenth Objection be overruled, or otherwise not sustained, the Liquidation Trustee reserves the right to object to the claims on any other grounds. For example, the Liquidation Trustee may later discover that the costs to replace or repair a defective part would not have been covered by the Bumper-to-Bumper Warranty.

RESPONSES TO OBJECTIONS

58. Filing and Service of Responses. To contest an objection to its Claim under this Tenth Objection, a claimant must file with the Court, and serve so that it is actually received by the undersigned counsel, a written response (the “Response”) on or before **4:00 p.m. (ET) on December 5, 2014.**

59. Contents of Responses. Every Response must contain at a minimum the following:

- a. A caption setting forth the name of the Court, the name of the Debtor, the case number, and the title of this Tenth Objection;
- b. The name of the claimant and a description of the basis for the amount of the Claim;
- c. A concise statement setting forth the reasons why the Claim should not be disallowed and expunged for the reasons set forth in the Tenth Objection, including, but not limited to, the specific factual and legal basis upon which the claimant will rely in opposing the Tenth Objection;
- d. All documentation or other evidence of the Claim, to the extent not included with the Claim previously filed with the Bankruptcy Court, upon which the claimant will rely in opposing the Tenth Objection at the hearing;
- e. The address(es) to which the Liquidation Trustee must return any reply to the Response; and
- f. The name, address, and telephone number of the person (which may be the claimant or his or her legal representative) possessing ultimate authority to

reconcile, settle, or otherwise resolve the Claim on behalf of the claimant.

60. Timely Response Filed. If a claimant fails to file and serve a timely Response, the Liquidation Trustee will present to the Court an appropriate order affecting the Disputed Warranty Claims listed in the exhibits to the Proposed Order without further notice to the claimant or a hearing.

61. Service Address. If a Response contains an address for a claimant different from that stated on the Disputed Warranty Claim, the address in the Response shall constitute the service address for future service of papers upon that claimant until the Liquidation Trustee receives written notice from the claimant or the claimant's counsel of a changed service address.

CERTIFICATION AND COMPLIANCE WITH LOCAL BANKRUPTCY RULE 3007-1

62. The undersigned has reviewed the requirements of Local Bankruptcy Rule 3007-1 and believes that this Objection is in compliance therewith.

CONCLUSION

63. The Liquidation Trustee respectfully requests that the Court enter an order disallowing or modifying the Disputed Warranty Claims, as the case may be, and disallowing and expunging the Disputed Vendor Claims, and granting such other and further relief as this Court deems just and proper.

Dated: Wilmington, Delaware
November 10, 2014

Respectfully submitted,

POLSINELLI PC

/s/ Jarrett Vine

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Jarrett Vine (Del. Bar No. 5400)
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Wilmington, Delaware 19801
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-and-

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COUNSEL FOR THE LIQUIDATION
TRUSTEE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Saab Cars North America, Inc.

Debtor.

Chapter 11

Case No. 12-10344 (CSS)

**Response Deadline: December 5, 2014 @ 4:00 p.m.
(ET)**

**Hearing Date: December 12, 2014 @ 10:00 a.m.
(ET)**

**NOTICE OF THE LIQUIDATION TRUSTEE'S TENTH (SUBSTANTIVE) OBMNIBUS
OBJECTION TO CERTAIN: (I) CONSUMER WARRANTY CLAIMS; AND
(II) VENDOR CLAIMS**

TO: ALL INTERESTED PARTIES REQUESTING NOTICES PURSUANT TO
BANKRUPTCY RULE 2002

PLEASE TAKE NOTICE that on November 10, 2014, Edward T. Gavin, in his capacity as Liquidation Trustee (the "Liquidation Trustee") of the SCNA Liquidation Trust, filed the Tenth (Substantive) Omnibus Objection (the "Tenth Objection"), which objects to proofs of claims filed in this case and listed on Exhibits A, B, and C to the proposed form of order to the Tenth Objection. Pursuant to Rule 3007-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware, you are receiving the exhibits to the Tenth Objection which lists the proofs of claim affected by the Tenth Objection.

YOUR RIGHTS MAY BE AFFECTED BY THIS OBJECTION and by any further objection that may be filed. **YOU SHOULD THEREFORE LOCATE YOUR NAME AND CLAIM IN THE OBJECTION AND RELATED DOCUMENTS AND TAKE NOTICE** that any response to the Tenth Objection must be filed with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801 on or before **December 5, 2014 at 4:00 p.m. (ET)** (the "Response Deadline"). At the same time, you must also serve a copy of the response upon the Liquidation Trustee's counsel no later than the Response Deadline at the following addresses:

Eric J. Snyder
Eloy A. Peral
WILK AUSLANDER LLP
1515 Broadway – 43rd Floor
New York, New York 10036
Fax: (212)752-6380
eperal@wilkauslander.com

Christopher A. Ward
Jarrett Vine
POL SINELLI PC
222 Delaware Avenue, Suite 1101
Wilmington, Delaware 19801
Fax: (302) 252-0921
jvine@polsinelli.com

A HEARING ON THE TENTH OBJECTION WILL BE HELD ON **DECEMBER 12, 2014 AT 10:00 A.M. (ET)**, BEFORE THE HONORABLE CHRISTOPHER S. SONTCHI, UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 NORTH MARKET STREET, 5TH FLOOR, COURTROOM #6, WILMINGTON, DELAWARE 19801.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF SOUGHT IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
November 10, 2014

Respectfully submitted,

POLSINELLI PC

/s/ Jarrett Vine

Christopher A. Ward (Del. Bar No. 3877)
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COUNSEL FOR THE LIQUIDATION
TRUSTEE

EXHIBIT 1

[PROPOSED ORDER WITH EXHIBITS A, B, AND C]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
Saab Cars North America, Inc.)	Case No. 12-10344 (CSS)
)	
Debtor.)	
)	
)	
)	RE: Docket No. _____
)	

**ORDER GRANTING THE LIQUIDATION TRUSTEE’S TENTH (SUBSTANTIVE)
OBMNIBUS OBJECTION TO CERTAIN: (I) CONSUMER WARRANTY CLAIMS;
AND (II) VENDOR CLAIMS**

Upon consideration of the Liquidation Trustee’s Tenth (Substantive) Omnibus Objection and the arguments contained therein and the claims listed on Exhibits A, B, and C attached hereto and any opposition thereto, if any; and any opposition to the Tenth Objection having been overruled, resolved, or withdrawn; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) this matter is a core proceeding within the meaning of 28 U.S.C. §§ 157(b)(2); and (c) notice of the Tenth Objection was due and proper under the circumstances and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor; it is HEREBY ORDERED that:

1. The Tenth Objection is sustained and the relief requested therein is granted.
2. The No Liability Claims listed on Exhibit A attached hereto are hereby disallowed and expunged in their entirety for the reasons set forth in the Tenth Objection.
3. The Overstated Claims listed on Exhibit B attached hereto are hereby modified to the amounts listed in Exhibit B under the heading “Modified Claim Amount.”

4. The Disputed Vendor Claims on Exhibit C attached hereto are hereby expunged and disallowed in their entirety for the reasons set forth in the Tenth Objection.

5. The Order is without prejudice to the Liquidation Trustee's rights to: (a) object to the Claims on any additional grounds, if necessary, other than as stated in the Tenth Objection; and (b) object, on any other available grounds, to any claim in the bankruptcy proceedings of debtor Saab Cars North America, Inc. (the "Debtor") or any other claims (filed or not) against the Debtor's estates.

6. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against the estate, including, but not limited to the Claims.

7. This Court shall retain jurisdiction over the estate and the claimants who filed Claims with respect to any matters related to or arising from the implementation of this Order.

Dated: Wilmington, Delaware
_____, 2014

The Honorable Christopher S. Sontchi
United States Bankruptcy Judge

**Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
 Exhibit A - No Liability Claims (Disputed Warranty Claims)**

	Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
1	COLBY, FRADETTE	00044	\$36,345.84	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
2	CSISZER, DAN	00787	\$50,744.09	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
3	DANGLES, ANGELO	00230	\$0.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
4	DELEHANTY, RONALD	00237	\$28,000.00	Claim identifies purchase price of an aftermarket warranty but does not indicate that claimant purchased aftermarket warranty.
5	ELIAS, FARES MOKDESSY	00265	\$25,971.20	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
6	FAULKNER, SHELLEY	00848	\$10,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
7	GOROLL, ALLAN	00227	\$7,500.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
8	HORSTICK, KAY	00909	\$37,900.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.

**Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
Exhibit A - No Liability Claims (Disputed Warranty Claims)**

9	KINNUNEN, JOHN	00501	\$10,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
10	LAWLISS, SCOTT	00889	\$6,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
11	NORTHROP, MARK	00069	\$5,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
12	PRITCHARD, RICKIE	00286	\$42,881.91	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
13	RAFFOUL, ANN	00897	\$3,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
14	REEDER*ROXANNE	00540	\$33,820.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
15	RHIEU, DENNIS	00252	\$21,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
16	RICHARDSON, CJ	00425	\$55,520.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.

**Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
Exhibit A - No Liability Claims (Disputed Warranty Claims)**

17	ROBERTSON, JAY	00955	\$4,500.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
18	RUSSELL, BILLY	00082	\$3,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
19	SCHRADER, HENRY AND MARTINA	00321	\$5,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
20	SHENOSKY, THEODORE	00930	\$39,807.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
21	SHIELDS SR, JAMES E.	00004	\$60,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
22	SHIELDS SR, JAMES E.	00935	\$48,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
23	SWINNEY, JAMES P.	00671	\$15,852.57	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
24	TAKACH, TIMOTHY	00496	\$8,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.

Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
Exhibit A - No Liability Claims (Disputed Warranty Claims)

25	TRAMMELL, PAMELA	00589	\$30,507.59	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
26	TYCH, CAROL	00497	\$8,000.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
27	VANNI, NANCY	00663	\$0.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
28	WALKER, LAURA	00274	\$3,675.00	Claim equals purchase price of vehicle service agreement purchased prior to the Warranty Cancellation (as defined in the Tenth Objection)
29	WOOLF*SUSAN	00895	\$0.00	Contains inadequate or no documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
			\$600,025.20	

Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
Exhibit B - Overstated Claims (Disputed Warranty Claims)

	Name of Claimant	Claim Number	Original Claim Amount	Modified Claim Amount	Reason for Modification
1	CAPPELLA, SUZANNE	00878	\$3,719.13	\$1,219.13	Contains inadequate documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
2	GASCOIGNE, PAUL & DENISE	00944	\$4,065.10	\$3,500.00	Contains inadequate documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
3	MACK, KAREN	00896	\$0.00	\$294.50	Contains inadequate documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
4	RINGO, PAUL	00353	\$6,050.00	\$100.00	Contains inadequate documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
5	ROOM WORKS INCORPORATION	00861	\$5,864.00	\$346.56	Contains inadequate documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.

Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
Exhibit B - Overstated Claims (Disputed Warranty Claims)

6	WILLIAMS, LEON E.	00938	\$4,014.45	\$720.45	Contains inadequate documentation to support the claim and/or is not compensable under applicable law as explained in the Tenth Objection.
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Tenth (Substantive) Objection to Disputed Warranty Claims and Disputed Vendor Claims
Exhibit C - Disputed Vendor Claims

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
BROWN, MARK A	00111	\$9,975.34	This claim is inconsistent with the Debtor's books and records. The Debtor's schedule does not reflect the existence of this claim. This claim does not include a copy of the written agreement between the parties that evidences that the Debtor is liable for the claim. In addition, the Liquidation Trustee believes this claim to be fraudulent.
E & K TRUCKING, INC.	00053	\$4,143.25	This claim is inconsistent with the Debtor's books and records. The Debtor's schedule does not reflect the existence of this claim. This claim does not include a copy of the written agreement between the parties that evidences that the Debtor is liable for the claim.
TAX TRILOGY, L.L.C	00205	\$12,172.25	This claim is inconsistent with the Debtor's books and records. The Debtor's schedule does not reflect the existence of this claim. This claim does not include a copy of the written agreement between the parties that evidences that the Debtor is liable for the claim.
		\$26,290.84	

EXHIBIT 2

[SCHIRM DECLARATION]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
Saab Cars North America, Inc.)	Case No. 12-10344 (CSS)
)	
Debtor.)	
)	
)	
)	
)	
)	

**DECLARATION OF KURT A. SCHIRM IN SUPPORT OF NOTICE OF THE
LIQUIDATION TRUSTEE’S TENTH (SUBSTANTIVE) OMNIBUS OBJECTION TO
CERTAIN: (I) CONSUMER WARRANTY CLAIMS; AND (II) VENDOR CLAIMS**

I, Kurt A. Schirm, pursuant to section 1746 of title 28 of the United States Code, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I submit this declaration (the “Declaration”) in support of “The Liquidation Trustee’s tenth (Substantive) Omnibus Objection to Certain Warranty Claims” (the “Tenth Objection”).

2. I serve as chairperson of the Advisory Board for the Post-Confirmation Liquidation Trust for this case (the “Liquidation Trust”). The Liquidation Trust was established as a result of confirmation of the “Third Amended Joint Plan of Liquidation of Saab Cars North America, Inc., the Debtor and Debtor-in Possession, and the Official Committee of Unsecured Creditors” (the “Plan”). The Liquidation Trust was formed and is governed by the Post-Confirmation Liquidation Trust Agreement. On behalf of the Advisory Board I signed the Post-Confirmation Liquidation Trust Agreement.

3. Prior to the formation of the Liquidation Trust, I served as the chairperson of the Official Committee of Unsecured Creditors for the Debtor.

4. I am authorized to submit this Declaration on behalf of the Liquidation Trust.

5. Since 1995 I have been president of International Motors, Ltd. (a/k/a Peter Mueller, Inc.). International Motors, located in Falls Church, Virginia, was a dealer-franchisee of Saab Cars North America (“SCNA” or the “Debtor”). International Motors was engaged exclusively in the sale of Saab vehicle and parts and accessories to the public and in the servicing of Saab vehicles. In my capacity as President of International Motors I managed its day-to-day operations.

6. From 2000 through 2011 I was president of the Saab National Dealer Council.

7. The other members of the Advisory Board managed and owned Saab dealerships and continue to manage and own non-Saab brand dealerships.

8. Due my professional experience as detailed above, I have acquired a broad and intimate knowledge and understanding of the marketing, distribution, operations, production, and history of the Saab brand and of its various stakeholders.

9. Attached hereto as Exhibit AA is a true and correct copy of the portion of the service and warranty booklet concerning the various warranties (the “Warranty Booklet”) that accompanied Saab brand vehicles for 2010 and 2011 year models sold to the public (subject to the Warranty Suspension explained below).

10. The Warranty Booklet provided various categories of warranties covering vehicle and parts and accessories purchased by a costumer. The most notable such warranty was the “New Car ‘Bumper-to-Bumper’ Limited Warranty” (the “Bumper-to-Bumper Warranty”). Subject to various limitations and exclusions, the Bumper-to-Bumper Warranty required that

“Saab make appropriate corrections [to covered defects] free of charge (parts and labor) during the warranty period.” The warranty period under the Bumper-to-Bumper Warranty was four years from the date of the purchase of the vehicle, or 50,000 miles, whichever occurred first. All 2010 and 2011 year models were also covered under the “Saab No Charge Scheduled Maintenance Program” which covered a period of three years from the date of the purchase of the vehicle, or 36,000 miles, whichever occurred first.

11. As noted above, the coverage provided under the Bumper-to-Bumper Warranty included numerous exclusions. One such exclusion were

INCIDENTAL AND CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY ANY IMPLIED WARRANTY), INCLUDING BUT NOT LIMITED TO, LOSS OF USE OF THE VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.

(Warranty Booklet, 16) (emphasis in original) (the “Limitation of Damages Clause”).

12. Clauses similar to the above limiting damages for breach of a new car limited warranty are ordinary and customary in the consumer automobile industry.

13. On December 19, 2011, SCNA indefinitely suspended all warranty coverage for Saab vehicles (the “Warranty Suspension”). Effective December 19, 2011, SCNA directed its dealers to remove the Warranty Booklet from the owner information packet accompanying the sale of new Saabs. The Warranty Suspension was never rescinded and ultimately became permanent.

14. After (and before) the Warranty Suspension, readily available to the public were “replacement” or “aftermarket” warranties of Saab vehicles and parts and accessories offered by third-parties (“Aftermarket Warranties”). The coverage provided by an Aftermarket Warranty is materially the same as the coverage provided by the Bumper-to-Bumper Warranty. Among the

entities that offer and/or administer Aftermarket Warranties are General Motors, Zurich Warranty Company, American Guardian Warranty Services, Inc., Ally Financial, Inc. d/b/a Repair Advantage, Universal Warranty Corporation, and Allstate. As evidenced by many of the proofs of claim filed in this case by Saab-vehicle owners seeking to recover damages caused by the Warranty Suspension, the price of an Aftermarket Warranty sold to the public after the Warranty Suspension ranged from approximately \$1,000.00 to approximately \$3,500.00.

15. The circumstances surrounding the commencement of this case and the insolvency proceedings in Sweden of the Debtor's parent, Saab Automobile AB ("Saab AB"), did not and has not caused a material reduction in the availability of replacement parts for Saab automobiles. Orio AB f/k/a Saab Automobile Parts AB ("Orio"), an affiliate of Saab AB, is the exclusive world-wide supplier of Saab vehicle parts and accessories. Saab Parts and its North American subsidiary, Saab Parts North America, are not and has not been the subject of insolvency or bankruptcy proceedings, in the U.S. or elsewhere, and continue to supply parts and accessories despite the insolvency and bankruptcy of Saab AB and the Debtor.

16. The information contained in Exhibits A, B, and C to the Proposed Order is true and correct to the best of my knowledge.

17. The claims listed in Exhibit A to the Proposed Order should be disallowed because, as further elaborated in the Tenth Objection, these claims contain no documentation or inadequate documentation to support the claim and/or seek to recover purported damages that are not compensable from the bankruptcy estate under applicable law.

18. The claims listed in Exhibit B to the Proposed Order should be reduced to the extent specified in Exhibit B to the Proposed Order (the "Overstated Claims") because the Overstated Claims are only partially supported by the documentation filed in support of the

claim. Therefore, the Liquidation Trust requests that the Overstated Claims be reduced to the amounts set forth in the column titled “Modified Claim Amount” in Exhibit B to the Proposed Order for the reasons stated in the column titled “Reason for Modification” and further explained in the Tenth Objection.

19. The claims listed in Exhibit C to the Proposed Order should be expunged and disallowed (the “Disputed Vendor Claims”), because the existence of the Disputed Vendor Claims is not reflected in the Debtor’s bankruptcy schedules. In addition, it appears that the claim filed by Mark Anthony Brown (No. 111) in the amount of \$9,975.34 is fraudulent. The Liquidation Trustee has discovered a news article covering Mr. Brown’s fraudulent scheme while a prison inmate in Idaho involving the filing of false claims in bankruptcy and class-action cases. Mr. Brown’s fraud has been detected and he is currently being prosecuted on federal charges of mail fraud.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7 day of November 2014.

By: s/Kurt A. Schirm
Name: Kurt A. Schirm
Title: Chairman of the Advisory Board for
the SCNA Liquidation Trust

EXHIBIT AA

CONTENTS

INTRODUCTION	2	WARRANTY COVERAGE FOR FOREIGN COUNTRY OPERATION	33
WARRANTY COVERAGE	3	MAINTAINING YOUR SAAB	34
SUMMARY	3	SAAB SERVICE SCHEDULE	37
TAKING DELIVERY OF YOUR NEW SAAB	4	DEDICATED SERVICE	46
CUSTOMER SUPPORT INFORMATION	5	MAJOR REPAIR-QUALITY ASSURED-DEDICATED SERVICE	51
SAAB ROADSIDE ASSISTANCE ..	8	EXTRA ENGINE OIL & FILTER CHANGE	54
AN IMPORTANT SAFETY MESSAGE	10	BRAKE FLUID FLUSH AT 48-MONTH INTERVAL	57
OUR WARRANTIES TO YOU ...	11	LOG FOR ADDITIONAL SERVICE AND REPAIRS	60
NEW CAR LIMITED WARRANTY	13		
SAFETY BELT AND SUPPLEMENTAL RESTRAINT SYSTEM LIMITED WARRANTY	17		
PERFORATION LIMITED WARRANTY	18		
FEDERAL VEHICLE EMISSION CONTROL WARRANTY	20		
EMISSION PERFORMANCE WARRANTY	22		
CALIFORNIA EMISSION CONTROL SYSTEM WARRANTY	26		
PARTS AND ACCESSORIES LIMITED WARRANTY	31		

TAKING DELIVERY OF YOUR NEW SAAB

Your Saab dealer's commitment to making your ownership experience as enjoyable as possible begins with Saab's Dedicated Delivery® program.

PRE-DELIVERY INSPECTION

As part of the program, each new Saab receives a complete Pre-Delivery Inspection. This inspection service is a key part of a total program developed by Saab to ensure your driving pleasure.

DELIVERY

Please take the time to review all the documentation and booklets supplied to you at the time of delivery. Knowing how all your Saab's features operate, including safety and convenience items, will enhance your

ownership experience. It is also important to become familiar with the warranties to ensure you understand the obligations for both Saab and yourself. Please review the owner/vehicle information entered at the time delivery on the inside back page of this booklet. Should you find any errors, please contact the Saab Customer Assistance Center at 1-800-955-9007.

CUSTOMER SUPPORT INFORMATION

5

CUSTOMER SUPPORT INFORMATION

Your satisfaction is extremely important to both our dealers and the people at Saab. As a subsidiary of Saab Automobile AB (Sweden), we are responsible for the importation and distribution of Saabs in the United States. The purchase or lease of a Saab means a lot to us, and we expect that every Saab owner or lessee will be provided with courteous, competent and efficient service that will earn your confidence and loyalty.

Since the care you give your car is vital to its operation, and good service is so important to your satisfaction, we encourage you to develop a good service relationship with your Saab dealer.

ASSISTANCE FOR PROBLEM RESOLUTION

Even with all our efforts and our adherence to stringent quality standards throughout the design, manufacture and distribution process, problems or misunderstandings can occur. Should a situation arise that is not handled to your satisfaction, we request you take the following measures:

FIRST: Since all complaints and misunderstandings must ultimately be resolved at the dealership level, discuss your complaint with a representative of the dealership sales or service management staff. If it is not resolved to your complete satisfaction, ask to speak with a principal (owner) of the dealership.

SECOND: If the problem is still not resolved to your complete satisfaction, please call the Saab Customer Assistance Center using our toll-free number: 1-800-955-9007. The center is normally open weekdays from 8 a.m. to 8 p.m. Eastern time, except holidays.

You may write to:

Saab Cars North America, Inc.,
P.O. BOX 33166
Detroit, MI 48232-5166
Attention: Customer Assistance Center.

When contacting our office, the following information will be required to properly assist you:

1. Your name, address and a daytime telephone number.
2. Vehicle identification number (17 digit number visible through the lower left corner of the windshield or on your registration).
3. Vehicle delivery date and present mileage.
4. The name of the selling dealer or servicing dealership (if different).
5. Nature and details of the problem you are experiencing.

Our Customer Assistance Representatives can provide you with advice, assistance and information as to how your problem can best be resolved.

THIRD: Both Saab and your Saab dealer are committed to making sure you are completely satisfied with your new vehicle. However, if you continue to remain unsatisfied after following the procedure outlined in Steps One and Two, you should file with the BBB Auto Line Program to enforce any additional rights you may have. The BBB Auto Line Program is an out-of-court program administered by the Council of Better Business Bureaus to settle automotive disputes regarding vehicle repairs or the interpretation of the New Vehicle Limited Warranty. Although you are required to resort to this informal dispute resolution program prior to filing any court action, use of the program is free of charge and your case will generally be heard within 40 days. If you do not agree with the decision made in your case, you may reject it and proceed with any other

venue for relief available to you. You may contact the BBB Auto Line Program using the toll-free telephone number or write them at the following address:

BBB Auto Line Program Council of Better Business Bureaus, Inc.

4200 Wilson Boulevard
Suite 800

Arlington, VA 22203-1804

www.lemonlaw.bbb.org

Telephone: 1-800-955-5100

This program is available in all 50 states and the District of Columbia and Puerto Rico. Eligibility is limited by vehicle age, mileage, and other factors. Saab reserves the right to change eligibility limitations and/or to discontinue its participation in this program.

Laws in many states permit owners to obtain a replacement vehicle or a refund of the purchase price under certain circumstances.

NOTE:

The laws of many states give consumers certain rights if the manufacturer or its authorized dealers are unable to repair defects or conditions which substantially impair the use, value and/or safety of a new vehicle after a certain number of attempts, or where the vehicle is out of service by reason of such defects or conditions for a certain number of days during a specified period.

Notify the Customer Assistance Center in writing of any claimed defect covered by these laws. Such direct notification to Saab is required in many states in order for you to benefit from these laws. Should your state require specific notification requirements, your selling dealer will provide you with your appropriate state information.

Sometimes Saab offers a special adjustment program to pay all or part of the cost of certain repairs beyond the terms of the warranty. Check with your dealer to determine whether any adjustment program is applicable to your motor vehicle.

Customer Information

Online Owner Center (U.S.)
www.saabownercenter.com

Information and services customized for your specific vehicle.

- Digital owner manual, warranty information, and more
- Online service and maintenance records
- Find Saab dealers/retailers for service nationwide
- Exclusive privileges and offers
- Recall notices for your specific vehicle

Other Helpful Links:

Saab -> www.saabusa.com

SAAB ROADSIDE ASSISTANCE

Saab has a strong commitment to customer satisfaction and has established the Saab Roadside Assistance Program. As the owner of a new Saab vehicle, you are automatically enrolled in the Program. This service is intended to provide you with peace of mind as you drive in the city or coast-to-coast with coverages from the 4 year/ 50,000 mile term of your New Car Warranty.

24 HOUR ROADSIDE ASSISTANCE NUMBER

Roadside Assistance is available 24 hours a day, 365 days a year. Our advisors have access to a nationwide network of recommended service providers. The following services are available to handle related emergencies.

- Towing
- Locksmithing
- Flat tire change
- Gas delivery
- Battery jump starting

If your disabled Saab needs to be towed, it will be taken to the nearest authorized Saab dealer whenever possible. The cost of towing will be covered by Roadside Assistance if necessitated by a mechanical breakdown covered under the New Car Limited Warranty.

If your Saab is disabled due to a failure covered by the New Car Limited Warranty "Bumper-to-Bumper Coverage" and you are more than 100 miles from home, Saab will reimburse you for certain expenses in conjunction with the trip interruption. These expenses include only reasonable and customary daily costs for emergency lodging, meals, car rental or other transportation to your destination incurred within three days of the disablement. NOT to exceed \$1000.

CALLING FOR ASSISTANCE

For prompt assistance when calling, please have the following information available to give to the advisor:

- Your name
- Location phone number
- Location of your car
- Description of problem
- Vehicle Identification Number (The 17-digit Vehicle Identification Number can be found in the lower corner of the windshield, driver's side, or on your registration)
- Model and model year
- License plate number
- Vehicle color
- Mileage on vehicle
- Home address and phone
- Name of your Saab dealer

SAAB ROADSIDE ASSISTANCE

While we hope that you never have occasion to require roadside assistance, it is an added security while traveling for you and your family. Remember, we are only a phone call away.

Roadside Assistance: 1-800-852-9001

COURTESY TRANSPORTATION PROGRAM

During the warranty coverage period, alternate transportation and/or reimbursement of certain transportation expenses will be available under the Courtesy Transportation Program if your vehicle requires warranty repairs. Several transportation options are available. Refer to your Owner's Manual for details, including reservation of rights, or consult your dealer/retailer.

TRAVEL PLANNING

The Saab Roadside Assistance Program also makes available a variety of trip planning information:

- Highway maps
- Suggested trip routing
- Points of interest/Tourist information

These items and more will be provided to you when you call 1- 800-852-9001 and outline your intended trip.

AN IMPORTANT SAFETY MESSAGE

FOLLOW "READINESS RULES" FOR SAFER DRIVING

- Adjust your seat for comfort and correct driving position. Adjust your head restraint so that the center of the head restraint is at approximately ear level.
- Adjust all three rear-view mirrors. Remember the right one is convex (objects seen in this mirror are closer than they appear).
- Fasten your safety belt and make sure your passengers do too! The lower portion of the 3-point belts should fit low and snug over the hips; the upper part should lay across the chest and over the shoulder. Restrain young children in suitable seats/restraints designed for the child's weight and/or height. Never place an infant or smaller child in a restraint in the

front seat of your car. Install child restraint devices in the rear seat only.

- Your vehicle is equipped with a single rear fog lamp for use when visibility is severely limited.

CHECK VEHICLE CONDITION REGULARLY

- Check all fluid levels: engine oil, transmission and differential oil, engine coolant, brake/clutch fluid and power steering fluid. Check coolant freeze point before winter or travel to colder climate.
- Check tire pressures, condition and tread depth.
- Check function of exterior lamps and wipers and wiper blade condition.
- Keep the windshield and headlights clean.
- Follow the recommended vehicle maintenance.

BE PREPARED FOR EMERGENCIES

- Keep a flashlight or lantern in the car, as well as a first aid kit.
- Know how to use the jack. Keep the spare tire properly inflated.
- If you drive under winter or desert conditions, carry appropriate emergency gear.
- Keep your Owner's Manual and this booklet in the car at all times.
- Add Roadside Assistance and OnStar® contact phone numbers to your mobile phone:
- Roadside Assistance: 1800 852 9001
- OnStar®: 1888 466 7827

OUR WARRANTIES TO YOU

11

OUR WARRANTIES TO YOU

APPLICATION

All warranties described in this booklet cover 2011 U.S. specification Saab passenger vehicles sold by Saab Cars North America Inc. and/or delivered through Saab International and Diplomatic Sales (IDS) upon entry to this country. All warranties begin on the day the vehicle is delivered to the first retail owner or date put into service, whichever occurs first. Vehicles placed in dealer demonstrator service receive the remaining portion of the warranties based on the in-service date. All warranties apply to cars registered and operated in the 50 states of the United States, the District of Columbia and Puerto Rico. If you sell your vehicle, the remaining portion of the warranties are transferable at no charge to the subsequent owner.

WARRANTY REPAIRS

Warranty repairs which are required as a result of defects in parts due to material or workmanship must be brought to the attention of an authorized Saab dealer during the warranty period. Repairs will be performed at no charge to you during the applicable warranty period. Only those repairs/diagnostics deemed by the dealer to be covered under the warranties will be made. Parts will be adjusted, repaired or replaced using genuine new or remanufactured parts at Saab's discretion. All parts replaced become the property of Saab Cars North America Inc. for analysis and other usage. Repairs and conditions excluded from the warranties can be found under the heading "EXCLUSIONS" under each warranty.

PRODUCTION CHANGES

Saab Cars North America Inc. reserves the right to make running production changes without incurring any obligation to make similar changes to vehicles previously produced and sold.

Please note: In certain cases Saab may provide information to our dealers concerning adjustments/repairs to your vehicle during the warranty period and performed free of charge. Please check with your dealer on a regular basis to see if such a program may affect your vehicle.

MAINTENANCE AND SERVICING

The following requirements for maintenance and servicing are considered the owner's responsibility:

- Normal care, maintenance and servicing of your vehicle at the intervals described in this booklet under "Maintaining your Saab."

12 OUR WARRANTIES TO YOU

- Operation of your vehicle as described in the Owner's Manual.
- The cost of parts and labor for required servicing/maintenance, including, but not limited to, seasonal servicing, cleaning, lubricants, and replacement of wear items, are your responsibility.
- Maintaining a record of and receipts for all service and maintenance work is your responsibility. These records/receipts are to be passed on to subsequent owners should a question arise concerning substantiation of servicing.

NEW CAR LIMITED WARRANTY 13**NEW CAR LIMITED WARRANTY****NEW CAR "BUMPER-TO-BUMPER" LIMITED WARRANTY**

If any part of your Saab passenger vehicle covered under this warranty is found to have a manufacturing defect in materials or workmanship occurring during normal use, Saab will make the appropriate corrections free of charge (parts and labor) during the warranty period. Your authorized Saab dealer will complete the required work as promptly and conveniently as possible.

THESE ARE YOUR ONLY REMEDIES UNDER THE TERMS OF THIS WARRANTY. ALL OTHER REMEDIES ARE SPECIFICALLY EXCLUDED. SOME STATES DO NOT ALLOW EXCLUSIONS ON HOW LONG AN IMPLIED WARRANTY LASTS, SO THE ABOVE STATEMENT MAY NOT APPLY.

**WARRANTY PERIOD:
4 YEARS/50,000 MILES**

The new car bumper-to-bumper limited warranty period is 4 years or 50,000 miles, whichever occurs first. Items not covered or that may have a different coverage can be found under the heading "EXCLUSIONS."

CUSTOMER ASSISTANCE

Should you have any questions about this or any other warranty in this booklet, please review the "Customer Support" section on page 5. If your car is not driveable because of a defect covered by this warranty, towing to the nearest authorized Saab dealer is covered. Please review the "Saab Roadside Assistance" section on page 8 of this booklet for details.

MAINTENANCE - ITEMS

All vehicles require periodic maintenance. Maintenance services, such as those detailed later in this manual are the owner's expense. Vehicle lubrication, cleaning, or polishing are not covered. Failure of

or damage to components requiring replacement or repair due to vehicle use, wear exposure, or lack of maintenance is not covered.

Items such as:

- Filters
- Brake Pads/Linings
- Clutch Linings
- Keyless Entry Batteries¹
- Audio System Cleaning
- Coolants and Fluids
- Wiper Inserts
- Limited Slip Rear Axle Service
- Tire Rotation
- Wheel Alignment/Balance²

are covered only when replacement or repair is the result of a defect in material or workmanship.

¹ Consumable battery covered up to 12 months only.

² Maintenance items after 7,500 miles.

ACCESSORY COVERAGE

All Saab accessories sold by Saab and parts that are permanently installed on a Saab vehicle prior to delivery will be covered under the provisions of the New Vehicle Limited Warranty. In the event Saab accessories are installed after vehicle delivery, or are replaced under the new vehicle warranty, they will be covered, for parts and labor, for the balance of the vehicle warranty, but in no event for less than 12 months/12,000 miles. This coverage is only effective for Saab accessories permanently installed by a Saab dealer. Saab accessories sold over the counter, or those not requiring installation, will continue to receive the standard Saab Dealer Parts Warranty of 12 months from the date of purchase, for parts only.

Saab licensed accessories are covered under the accessory-specific manufacturer's warranty and are not warranted by Saab or its dealers.

Note

This warranty excludes:

Any communications device that becomes unusable or unable to function as intended due to unavailability of compatible wireless service from the wireless communication carrier that provides service for the OnStar® system.

WARRANTY COVERAGE - EXTENSIONS

Time Extensions: The New Vehicle Limited Warranty will be extended one day for each day beyond the first 24-hour period in which your vehicle is at an authorized dealer facility for warranty service. You may be asked to show the repair orders to verify the period of time the warranty is to be extended. Your extension rights may vary depending on state law. **Mileage Extensions:** Prior to delivery, some mileage is put on your vehicle during testing at the assembly plant, during shipping, and while at the dealer facility. The dealer records this mileage on the first page of this warranty booklet at delivery. For

eligible vehicles, this mileage will be added to the mileage limits of the warranty, ensuring that you receive full benefit of the coverage. Mileage extension eligibility:

- Applies only to new vehicles held exclusively in new vehicle inventory.
- Does not apply to used vehicles, Saab-owned vehicles, dealer-owned used vehicles, or dealer demonstrator vehicles.
- Does not apply to vehicles with more than 1,000 miles on the odometer, even though the vehicle may not have been registered for license plates.

NEW CAR LIMITED WARRANTY**EXCLUSIONS**

The following items are not covered under the new car bumper-to-bumper limited warranty:

- Tires fitted as original equipment are warranted by their manufacturer. Saab currently uses various suppliers for U.S. specification vehicles. Separate tire warranties are provided in your owner's document organizer or are available from the tire manufacturer.
- Failures or damage caused by the lack of, or improper, maintenance as specified in this manual.
- Failures due to misuse, improper adjustment or repair, modifications, accident, or competition.
- The use of any part, material or accessory, including the improper installation of those parts/materials/accessories, and any subsequent damage to the other parts or system.
- The use of other than genuine Saab parts or parts not sold by Saab Cars North America Inc.
- The use of any fuel or oil or other fluids which do not meet Saab's standards as outlined in your Owner's Manual.
- Vehicles severely damaged or declared a total loss by an insurer.
- Any car having or having had a branded or salvaged title.
- Vehicles reassembled or repaired using parts from another vehicle previously in operation.
- Environmental damage to the surface areas, glass and paint which are considered acts of nature and beyond Saab's control, including road hazards.
- Damage to the interior due to normal wear and tear.
- Any Saab on which the odometer has been damaged or altered so the correct mileage cannot be determined.

■ **INCIDENTAL AND CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY ANY IMPLIED WARRANTY), INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF THE VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.**

- The Saab New Vehicle Warranty excludes any communication device that becomes unusable or unable to function as intended due to changes in technology or wireless service. The U.S. Federal Communications Commission (FCC) Ruling 02-229 eliminates the requirement that wireless carriers support the analog network after February 16, 2008.

NEW CAR LIMITED WARRANTY**OTHER**

THIS WARRANTY, THE SAFETY BELT AND PERFORATION WARRANTIES AND THE EMISSION CONTROL SYSTEM WARRANTIES ARE THE ONLY EXPRESS WARRANTIES MADE BY US WITH RESPECT TO YOUR SAAB. ANY OTHER WARRANTIES WHICH MAY BE IMPLIED BY LAW, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ARE LIMITED TO THE SAME PERIOD AND MILEAGE LIMITS SHOWN ABOVE.

Some states do not allow limitations on how long an implied warranty lasts, and/or the exclusion or limitations of incidental or consequential damages, so the above limitations and exclusions may not apply to you. This warranty gives you specific legal rights, and you may also have other rights which vary from state to state.

NOTE

THIS WARRANTY IS VOID ON VEHICLES CURRENTLY OR PREVIOUSLY TITLED AS SALVAGED, SCRAPPED, JUNKED, OR TOTALED.

ADDITIONAL NOTES:

Parts used in warranty repairs must be genuine Saab parts. The Saab Parts & Accessories Limited Warranty applies to these parts, and the coverage on parts replaced free of charge is for the remainder of the New Car Limited Warranty or the term of the then-current and applicable Parts & Accessories Limited Warranty, whichever is longer.

It is your responsibility to keep a record of all warranty work and service performed on your Saab, as it may be necessary to substantiate when a defect was noted, required maintenance was performed, etc. These records should be transferred to each subsequent owner. See the "Service Reminder" section of this booklet.

SAFETY BELT AND SUPPLEMENT RESTRAINT SYSTEM LIMITED WARRANTY**SAFETY BELT AND SUPPLEMENT RESTRAINT SYSTEM LIMITED WARRANTY****OUR WARRANTY TO YOU**

Repairs required due to defects in parts of the safety belt system and the supplemental restraint system (SRS) fitted to your Saab passenger vehicle will be completed free of charge during the warranty period. Items listed under the heading "EXCLUSIONS" to this warranty are not covered.

WARRANTY PERIOD

The warranty period is 5 years from the date of original retail delivery or the date the car was first put into service, whichever occurs first. There is no mileage limit. (Some states have mandated alternate warranty

coverage for safety belts only. Check with your dealer for further information.)

EXCLUSIONS

This warranty does not cover the following items:

- Any part of the safety belt system or supplemental restraint system that shows evidence of misuse, abuse, tampering or improper adjustment or post-factory installation.
- Replacement of any part of the safety belt system or supplemental restraint systems due to an accident.
- Repairs or replacement required as part of the normal servicing of these systems.
- INCIDENTAL OR CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY ANY IMPLIED WARRANTY), INCLUDING, BUT NOT LIMITED TO, LOSS OF THE

VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.

Refer to page 16 under the heading "OTHER" for state and local exclusions which may apply to you.

PERFORATION LIMITED WARRANTY

OUR WARRANTY TO YOU

If, under normal use, any painted body part of your Saab vehicle (except exhaust system components) becomes perforated (rusts through) from corrosion, any authorized Saab dealer will, at our option, repair or replace the part. The dealer will schedule and complete repairs as promptly and conveniently as possible. There will be no charge for parts or labor, BUT YOU MUST NOTIFY THE DEALER OF PERFORATION WITHIN THE WARRANTY PERIOD AND BRING THE CAR TO THE DEALER WHEN SCHEDULED.

THIS IS YOUR ONLY REMEDY UNDER THIS WARRANTY. ALL OTHER REMEDIES ARE SPECIFICALLY EXCLUDED.

WARRANTY PERIOD

This warranty period is 10 years from the date of original retail delivery or the date the car was first put into service, whichever occurs first. There is no mileage limit.

EXCLUSIONS

This warranty does not cover:

- Perforation or any other form of corrosion caused by accident, damage, abuse, vehicle alteration or lack of proper owner maintenance.
- Paint fading or deterioration or surface corrosion, however caused.
- Perforation caused by hail, stones, or other impact, or by industrial or chemical fallout or any acts of nature.
- Exhaust system, steering and brake components, suspension, bumpers, wheels and covers and mirror units.

- Any Saab registered or operated outside of the U.S., the District of Columbia, and Puerto Rico. The warranty for such cars shall be authorized in the country where registered or operated.

- INCIDENTAL OR CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY ANY IMPLIED WARRANTY), INCLUDING, BUT NOT LIMITED TO, LOSS OF THE VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.

Refer to page 16 under the heading "OTHER" for state and local exclusions which may apply to you.

ANTI-CORROSION TREATMENT

The entire car is corrosion-protected at the factory in different stages by an electrolytic immersion coating and a polyester-based protective coating to protect against corrosion caused by stones flung up by the wheels. A thin

PERFORATION LIMITED WARRANTY

penetrating rustproofing oil is also applied in the cavities and body members.

In addition to conventional anti-corrosion treatment like painting, underbody treatment and cavity treatment, most of the body panel surfaces are galvanized. These include the hood, doors and the underbody.

The anti-corrosion treatment on the underside of the car and inside the wheel arches is particularly exposed to constant wear and possible damage, the degree of which will obviously depend on driving conditions.

WHAT CAUSES RUST?

Steel body panels of automobiles are subject to rusting whenever air and moisture manage to penetrate the protective finish, and body panels may rust through if the process is unchecked. Rusting can occur wherever water is trapped or where the car's panels are continuously damp. Damage to paint and undercoating caused by stones,

gravel and minor accidents immediately exposes metal to air and moisture. Road salts used for de-icing will collect on the bottom of the car and promote rusting. Areas of the country with high humidity have great potential for rust problems, especially where salt is used on roads or there is moist sea air. Industrial pollution (fallout) may also damage paint and promote rusting.

WHAT YOU MUST DO TO HELP PREVENT CORROSION

(See Owner's Manual for complete details):

- Wash your car often, especially during the winter or if the car is used near the sea coast. Use only lukewarm or cold water.
- Promptly remove road salts, ice-melting agents, road oil and tar, tree sap, bird droppings, chemicals from industrial chimneys and other foreign matter. These may damage the finish if left on painted surfaces. Use only cleaners which are safe for use on painted surfaces.

- Promptly repair any stone chips, fractures or scratches in the paint finish.
- Promptly repair rustproofing damage and apply anti-corrosion protection material to any new parts.
- Note: Application of additional materials is neither necessary or required and is not recommended by Saab. Some aftermarket products may be incompatible with the protection applied by Saab, and application may void this warranty.

FEDERAL VEHICLE EMISSION CONTROL WARRANTY

Saab Cars North America Inc. warrants to the ultimate purchaser and each subsequent purchaser of this Saab vehicle that it is (1) designed, built and equipped so as to conform, at the time of sale, with those emission control regulations issued by the Environmental Protection Agency applicable to the car at the time of manufacture, and (2) free from defects in materials and workmanship which would cause it to fail to conform to such regulations for the warranty period.

If any part of the emissions control system is determined to be defective in materials or workmanship, an authorized Saab dealer will repair, adjust or replace defective parts at no

charge for parts and labor. BUT YOU MUST NOTIFY THE DEALER OF THE DEFECT WITHIN THE WARRANTY PERIOD AND BRING THE CAR TO THE DEALER AS SOON AS POSSIBLE.

THIS REMEDY IS THE SOLE AND EXCLUSIVE REMEDY AVAILABLE UNDER THIS WARRANTY.

WARRANTY PERIOD

For all emissions-related components (see the following Emissions-Related Systems List), this warranty will remain in effect for 2 years or 24,000 miles, whichever occurs first.

For all specified major emission control components (see Major Emission Control Components List), this warranty will remain in effect for 8 years or 80,000 miles, whichever occurs first.

Note: The warranty period starts from the date of retail delivery or from the date it is first placed in service as a demonstrator or company vehicle.

EXCLUSIONS

This warranty does not cover:

- Failures resulting from misuse, negligence, accident, competition, or a non-approved part or repair.
- Failures, other than those resulting from defects in material or workmanship, which arise solely as a result of abuse and/or lack of proper maintenance. (In the event that a failure appears to be the result of owner abuse and/or lack of proper maintenance, Saab Cars North America Inc. reserves the right to require the owner to furnish all relevant maintenance records.)
- Defects in materials and workmanship in any car in which the odometer mileage has been altered so that the car's actual mileage cannot be readily determined.
- Maintenance items and adjustments listed in the Owner's Manual or resulting from unusual or extreme operating conditions,

including fluids and lubricants, spark plugs, hoses, drive belts and filters, etc.

- Cars purchased in the United States but registered or operated in another country.
- Loss of use of the car, loss of time, inconvenience, commercial loss and incidental or consequential expenses (except damages to other parts of the emission control system, which will be remedied hereunder).

Refer to page 16 under the heading "OTHER" for state and local exclusions which may apply to you.

OWNER'S RESPONSIBILITY

Owner responsibilities for retention of service records and provisions for a record of maintenance performed are given in the Service Record section of this booklet.

EMISSIONS PERFORMANCE WARRANTY

In accordance with Section 207(b) of the Clean Air Act, Saab Cars North America Inc. ("Saab") makes the following warranty to each owner of this vehicle: (1) If the car is maintained and operated in accordance with the written instructions for proper maintenance and use contained in the Saab Owner's Manual; and (2) if it fails to conform at any time during the periods set out below to applicable emissions standards as judged by an emissions test approved by the U.S. Environmental Protection Agency; and (3) if such non-conformity results or will result in the car owner having to take action of any kind in order to avoid any penalty or other sanction (including the denial of the right to use the car) under local, state or

federal law, any authorized Saab dealer will remedy the non-conformity at no cost to the owner.

While Saab will bear all costs associated with the determination that a claim under this warranty is valid, Saab will not bear any such costs if the claim is dishonored.

THIS WARRANTY DOES NOT COVER ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF THE CAR, LOSS OF TIME, INCONVENIENCE OR COMMERCIAL LOSS.

WARRANTY PERIOD

This warranty will remain in effect for 8 years or 80,000 miles, whichever first occurs from the date of retail delivery or from the date it is first placed in service as demonstrator or company vehicle, except if the car has been in use for more than 24 months or 24,000 miles, whichever first occurs, in which case only those non-conformities resulting from the failure of specified major emission control components (see

Major Emission Control Components Parts List) are covered under this warranty.

HOW TO MAKE AN EMISSIONS PERFORMANCE WARRANTY CLAIM

1. You may make a claim under this warranty immediately if your car fails an emission test approved by the U.S. Environmental Protection Agency and, as a result of that failure, you are required to take action of any kind in order to avoid imposition of a penalty or sanction. You need not suffer the loss of the right to use the car, be fined, incur repair expense, or actually bear any penalty or sanction.
2. You may obtain repair under this warranty by bringing your car to any authorized Saab dealer. In most cases, the dealer will be able to inform you promptly whether your claim can be honored. If not, the dealer will submit the claim to Saab for final determination.

3. Saab will make a final decision on any claim under this warranty either notifying you that the claim will be honored or explaining in writing the basis for denying a claim within:

- 30 days from the time you present your car for repair or
- any shorter period of time during which you are required under local, state or federal law to have the car repaired without incurring further penalty or sanction.

4. If Saab fails to make a decision in a timely manner for reasons not attributable to you (such as your requesting a delay) and/or not beyond our control or that of the dealer, Saab will pay any costs incurred by you in having the car repaired.

REASONS FOR DENYING A CLAIM

1. A claim under this warranty may be denied if you have not complied with the instructions for proper maintenance and use contained in your Saab Owner's Manual. If there

is an objective reason to believe that you did not comply with those instructions, Saab may require you to submit evidence of such compliance. Such evidence may consist of:

- a) the service record in this booklet which has been validated at the approximate time or mileage intervals specified for service by someone who regularly engages in the business of servicing automobiles for the relevant maintenance instructions; **or**
- b) evidence showing that the car has been submitted for scheduled maintenance at the approximate time or mileage intervals specified for service to someone who regularly engages in the business of servicing automobiles for the relevant maintenance instructions; **or**
- c) a statement that you have performed the maintenance at the approximate time or mileage intervals specified, including evidence showing:

- that you purchased and used proper parts and
- that you are able to perform the maintenance properly

EMISSIONS PERFORMANCE WARRANTY

2. Even if you present the evidence referred to above, however, a claim under this warranty may be denied if:

- a) the car was abused; **or**
- b) a component was installed improperly or was adjusted outside the component manufacturer's specifications; **or**
- c) unscheduled maintenance of the car resulted in the removal of any component affecting the car's emissions, or its being rendered inoperative; **or**
- d) an uncertified replacement part which is defective in materials or workmanship, or not equivalent to the original equipment part was used in the maintenance or repair of the car; **or**
- e) damage to the emission control device occurred because of the use of improper fuel.

**USE OF CERTIFIED PARTS
MAINTENANCE, REPLACEMENT
OR REPAIR OF THE EMISSION
CONTROL DEVICES AND**

SYSTEMS MAY BE PERFORMED BY ANY AUTOMOTIVE REPAIR ESTABLISHMENT OR INDIVIDUAL USING ANY CERTIFIED PART.

- 1. No claim under this warranty may be denied on the basis of the use of a properly installed part in the maintenance or repair of this car which has been certified by the part manufacturer in accordance with applicable regulations of the U.S. Environmental Protection Agency.
- 2. A part not required to be replaced at definite intervals in accordance with the written instructions for maintenance and use shall be covered for the full period of this warranty.
- 3. For certified parts having a maintenance or replacement interval different from that specified in your Saab Owner's Manual, the appropriate time/mileage interval for service shall be the service interval for which the part was certified.

You may obtain further information about the emission performance warranty or may report violations of the terms of this warranty by contacting:

Manager

Certification and Compliance Division
(6405J)

Warranty Claims

Environmental Protection Agency

Ariel Rios Building

1200 Pennsylvania Avenue N.W.

Washington, D.C. 20460

**EMISSIONS RELATED
SYSTEMS LIST
(2/24,000 COVERAGE):**

Air Intake System

Fuel Injection System

Ignition System

Positive Crankcase Ventilation
System

Fuel Evaporation Control System

Secondary Air Injection System

Exhaust & Catalytic Converter

EMISSIONS PERFORMANCE WARRANTY

Engine Emission Control System
Sensors

On-Board Diagnostic System

Parts Related to Above Systems

**MAJOR EMISSION
CONTROL COMPONENTS
PARTS LIST**

(8/80,000 COVERAGE):

Catalytic Converter

Electronic Emission Control Unit

On-Board Diagnostic Device

Any other part(s) designated by
the EPA Administrator under
Section 207(i)(2)(A and B) of
the Clean Air Act.

CALIFORNIA EMISSION CONTROL SYSTEM WARRANTY

This section outlines the emission warranty that Saab Cars North America Inc. provides for your vehicle in accordance with the California Air Resources Board. Defects in material or workmanship in Saab emission parts may also be covered under the New Car "Bumper-to-Bumper" Limited Warranty. In any case, the warranty with the broadest coverage applies.

This warranty applies if your vehicle is registered in California or other states adopting California emission warranty regulations.¹

¹ Connecticut, Maine, Massachusetts, New Jersey, Oregon, Pennsylvania, Rhode Island, Vermont, and Washington have California Emission Warranty coverage

YOUR WARRANTY RIGHTS AND OBLIGATIONS

The California Air Resources Board and Saab Cars North America Inc. (hereafter, Saab) offer the following for clarification of the emission control system warranty on your Saab vehicle. In California, new motor vehicles must be designed, built and equipped to meet the state's stringent anti-smog standards. Saab must warrant the emission control system on your car for the periods of time listed below, provided there has been no abuse, neglect or improper maintenance of your car.

Your emission control system includes parts such as the fuel injection system, the ignition system, the catalytic converter and the oxygen sensor. Also included may be hoses, connectors and other components directly related to the control of exhaust or evaporative emissions.

For all of the following warranties, as applicable and according to the terms hereunder, Saab will repair your car at no cost to you, including failure diagnosis, parts and labor.

WARRANTY COVERAGE

For 3 years or 50,000 miles, whichever first occurs:

1. If your car fails a California Smog Check inspection, all necessary repairs and adjustments will be made by Saab to ensure that your car passes the inspection. This is your emission control system **PERFORMANCE WARRANTY**.
2. If any emission-related part on your car is defective, the part will be repaired or replaced by Saab at no charge to you. This is your emission control system **DEFECTS WARRANTY**.

For 7 years or 70,000 miles, whichever first occurs:

If an emission-related part listed in this warranty booklet specifically noted with coverage for 7 years or 70,000 miles fails due to a defect,

CALIFORNIA EMISSION CONTROL SYSTEM WARRANTY

27

this part will be repaired or replaced by Saab at no charge to you. This is your **EXTENDED DEFECTS WARRANTY**.

For 8 years or 80,000 miles, whichever first occurs:

According to federal regulations, you may be eligible for Federal Emission Control System Warranty coverage supplemental to the California Emission Control System Warranty.

OWNER'S RESPONSIBILITIES UNDER THIS WARRANTY

As the owner of a Saab vehicle, you are required to perform all required maintenance on your car as listed in your Owner's Manual. Saab recommends that you retain all receipts or service records covering the performance of required maintenance on your car in the event that questions arise concerning maintenance. However, warranty coverage will not be denied solely for the lack of receipts or service records. Nor will warranty coverage be denied for your failure to ensure

the performance of required maintenance which is not directly related to the failure of a California Smog Check Test or the failure of an emission-related component. These service records should be transferred to each subsequent owner of the car.

You are responsible for presenting your car to a Saab dealer as soon as a problem exists. Although warranty repairs should be completed within a reasonable amount of time, some repairs may take up to 30 days to complete.

As the owner of a Saab vehicle, you should also be aware that Saab may deny you warranty coverage if your car or a component of your car's emission control system has failed due to abuse, neglect, improper maintenance or unapproved modifications.

If you have any questions regarding your warranty rights and responsibilities, you should contact Saab's Customer Assistance Center at 1-800-955-9007 or the State of California Air Resources Board,

Mobile Source Operations Division, PO Box 8001, El Monte, CA 91730-2990.

CALIFORNIA EMISSION CONTROL SYSTEM WARRANTY

Saab Cars North America Inc. warrants to the ultimate purchaser and each subsequent purchaser of any Saab vehicle certified for sale and registered in California¹, that the vehicle: 1) was designed, built and equipped so as to conform with all applicable regulations adopted by the California Air Resources Board; and 2) is free from defects in materials and workmanship which cause the failure of a warranted part (defined here as any part which affects emissions) to be identical in all material respects to the part as described in Saab's 2011 application for certification, including any defect

¹ Or in other states that have adopted California warranty regulations. Connecticut, Maine, Massachusetts, New Jersey, Oregon, Pennsylvania, Rhode Island, Vermont, and Washington have California Emission Warranty coverage.

in on-board diagnostic malfunction indicator to illuminate, for a period of three years or 50,000 miles, whichever first occurs; and 3) will pass a Smog Check Test for 3 years or 50,000 miles, whichever first occurs, or Saab will make the necessary repairs so that the vehicle will pass the test; and 4) is free from defects in materials and workmanship which cause the motor vehicle to fail to conform with the applicable California requirements for 3 years or 50,000 miles whichever first occurs; and 5) is free from defects in materials and workmanship for 7 years or 70,000 miles, whichever first occurs, which cause the failure of a warranted part covered under the EXTENDED DEFECTS WARRANTY.

EXTENDED DEFECTS WARRANTY PARTS LIST

Engine Control Module

Three-Way Catalytic Converter

Turbocharger

Fuel Tank
Intake Manifold
Exhaust Manifold

WARRANTY PERIOD

The warranty period for all warranties presented above shall begin on the date the vehicle is delivered to the first retail purchaser or from the date it is first placed in service as a demonstrator or company vehicle.

As the owner of a Saab vehicle, you are required to ensure that all required maintenance has been performed on your car as listed in your Owner's Manual.

The emission control system of your Saab vehicle was designed, built and tested using genuine Saab parts and the car is certified as being in conformity with Federal and California emission control requirements. Accordingly, it is recommended that any replacement parts used for maintenance, replacement or repair of components of the emission control system be genuine Saab parts. The owner may

elect to have maintenance, replacement or repair of components of the emission control system performed by any automotive repair establishment or individual other than an authorized Saab dealer and may elect to use parts other than genuine Saab parts for such maintenance, replacement or repair without invalidating this warranty. The cost of such service or parts, however, will not be covered under this warranty except in the case of an emergency to the extent provided below.

Use of replacement parts which are not of equivalent quality may impair the effectiveness of your car's emission control system. If other than genuine Saab parts are used for maintenance, replacement, or repair of components affecting emission control, the owner should obtain assurances that such parts are warranted by their manufacturer to be equivalent to genuine Saab parts in calibration, performance and durability. Saab Cars North America Inc., however, assumes no liability under this warranty with respect to

parts other than genuine Saab parts. The use of non-Saab replacement parts does not invalidate the warranty on other Saab components unless non-Saab parts cause damage to warranted parts. This warranty does not cover damage to other vehicle components caused by a failure under warranty of a genuine Saab warranted part.

Repairs and service to any part of the emission control system covered by this warranty will be performed by an authorized Saab dealer at his place of business with no charge for parts or labor, including diagnosis using genuine new or remanufactured Saab parts. In the case of an emergency where the car is not driveable due to a failure covered by this warranty, Saab Cars North America Inc. will pay for the towing of your vehicle to the nearest authorized Saab dealer. If for some reason the vehicle cannot be driven or towed to an authorized Saab dealer, or if the dealer is unable to complete repairs within 30 days due to unavailability of parts, repairs may be performed at

any available automotive repair establishment or by the owner using any part. Saab will reimburse the owner for diagnostics, parts and labor costs for such repair (not to exceed the Saab suggested retail price for warranted parts replaced or labor charges based upon Saab Cars North America Inc.'s established time allowance for the warranty repair, and the geographically appropriate hourly labor rate) that are covered under this warranty. You must submit replaced parts and paid invoices in sufficient detail to determine warranty coverage and reimbursement at an authorized Saab dealer as a condition of reimbursement for emergency repairs.

WARRANTY PROVISIONS: VEHICLE INSPECTION PROGRAM

The owner of any 2011 Saab vehicle certified for sale and registered in California that fails to pass a California Smog Check Test after a period of use of 3 years or 50,000 miles, whichever first occurs,

but before a period of use of 7 years or 70,000 miles, whichever first occurs, may choose to have the vehicle repaired at an authorized Saab dealer. If it is determined that the failure of the Smog Check Test was caused by a defective part listed in the EXTENDED DEFECTS WARRANTY PARTS LIST, then Saab shall be liable for diagnostics, parts and labor costs for correcting the part failure or malfunction. If Saab or the authorized Saab dealer demonstrates that the part failure or malfunction was caused by abuse, neglect or improper maintenance and that such abuse, neglect or improper maintenance was the direct cause of the need for the repair or replacement of the part, then the owner will be liable for all diagnostic and repair expenses.

As an alternative, the owner may choose to have the vehicle repaired at a service establishment other than a Saab dealer. If the vehicle owner chooses to have the warrantable defect repaired by any service establishment other than a Saab

dealer, the upper cost limit will not apply to the warrantable defect. Saab Cars North America Inc. shall not be liable for any expenses incurred at any service establishment other than an authorized Saab dealer except in the case of an emergency as previously described.

WARRANTY CLAIM PROCEDURES

A warranty claim may be submitted by bringing a vehicle to any authorized Saab dealer. Saab Cars North America Inc. would like the California Emission Control Systems Warranty to be properly administered. If you are not notified within 30 days that a performance warranty claim is not valid, then Saab will repair your vehicle free of charge. In the event that you do not receive the warranty service to which you believe you are entitled under this warranty or need assistance locating an authorized Saab dealer, you should contact the Saab Customer Assistance Center at 1-800-955-9007. You may also contact the State

of California Air Resources Board, Mobile Source Operations Division, PO Box 8001, El Monte, CA 91730-2990. Please have your Vehicle Identification Number (VIN) and odometer mileage available when you call.

WHAT IS NOT COVERED BY THE CALIFORNIA EMISSION CONTROL SYSTEMS WARRANTY

The warranty does not cover:

1. failure of a California Smog Check Test or malfunctions in any part caused by misuse (including failure of a turbocharger if the direct cause of that failure is determined by Saab Cars North America Inc. to be the failure to follow the starting and stopping recommendations in your Owner's Manual or failure to follow the required oil and oil filter maintenance), improper adjustments unless performed by the dealer during warranty repair work, modification, alteration, tampering, disconnection, improper or inadequate

maintenance or use of leaded gasoline or gasoline contaminated with water or gasoline containing alcohol or oxygenated blends in excess of the maximum level recommended in the 2011 Saab Owner's Manual for your vehicle; or

2. damage resulting from accident, acts of nature or other events beyond the control of Saab Cars North America Inc.; or
3. incidental and consequential expenses such as those expenses associated with loss of time, inconvenience, loss of use of the car, or commercial loss; or
4. any car on which the odometer mileage has been changed so that mileage cannot be determined; or
5. parts replaced or repaired at or after their first required maintenance or adjustment intervals, such as spark plugs or oil filters.

PARTS AND ACCESSORIES LIMITED WARRANTY

31

PARTS AND ACCESSORIES LIMITED WARRANTY

OUR WARRANTY TO YOU

We warrant Saab parts and accessories to be free from manufacturing defects for the term of the warranty. This warranty applies only to genuine Saab parts and accessories sold by Saab Cars North America Inc. and purchased from an authorized Saab dealer and installed in a Saab. This warranty runs from the date of original retail purchase of each item.

If any part or accessory covered by this warranty is found to have a manufacturing defect, any authorized Saab dealer will, at our option, repair, replace (with either new or remanufactured parts) or adjust the part or accessory. The dealer will schedule and complete repairs as

promptly and conveniently as possible. There will be no charge for the parts or accessories or for labor (see following note). YOU MUST NOTIFY THE DEALER OF THE DEFECT WITHIN THE WARRANTY TERM AND BRING THE CAR OR PART TO THE DEALER WHEN SCHEDULED.

NOTE

If the part or accessory was not originally installed by an authorized Saab dealer, you will be charged for labor if it is repaired, replaced or adjusted under this warranty.

THIS IS YOUR ONLY REMEDY UNDER THIS WARRANTY. ALL OTHER REMEDIES ARE SPECIFICALLY EXCLUDED.

WARRANTY PERIOD

The Parts and Accessories Limited Warranty period is 12 months or 12,000 miles, whichever occurs first, from date of installation (parts and labor) when installed by an authorized Saab dealer. Parts replaced under the New Car Limited Warranty will be

covered for the balance of new vehicle warranty, but in no event less than 12 months/12,000 miles. Parts sold over the counter are covered for 12 months from the date of original sale by dealer (parts only). Some specific parts may be covered by a specific limited warranty for a different period (e.g., battery). The warranty for those parts is supplied at the time of purchase, including a listing of exclusions.

Genuine Saab parts and accessories installed on new cars at the time of delivery are covered under the New Car Limited Warranty (4 year/ 50,000 mile "Bumper-to-Bumper Coverage") period or 1 year/unlimited mileage, whichever is longer.

BATTERY REPLACEMENT

Replacement batteries are covered for parts and labor at 100% up to 12 months for defects. After 12 months the battery will be pro-rated for the remaining 48 months, for parts only, at a pro-rated amount based on the type of battery.

EXCLUSIONS

This warranty does not cover:

- Failure caused by misuse, improper adjustment, modifications, accident, competition, use of any parts with specifications materially different from genuine Saab parts, or use of leaded fuel or fuel containing excessive amounts of contaminants such as water or solid particles or unrecommended percentages of alcohol (methanol/ethanol) — see the section of your Owner's Manual titled "Fuel and Fluids".
- Failures caused by your failure to comply with the service and operating instructions/specifications found in your Saab Owner's Manual or packaged with the part. (You must present proof of purchase and compliance to a dealer upon request.)
- Costs of necessary or scheduled maintenance, including replacement of a covered part due to normal wear.
- Cost for replacement of maintenance items or for adjustments needed before the end of the warranty term.
- Parts or accessories installed in vehicles or used under conditions other than those for which they were intended and approved.
- Failures caused by improper installation.
- Original equipment tires which are separately warranted by the manufacturer.
- Any communications device that becomes unusable or unable to function as intended due to unavailability of compatible wireless service or GPS satellite signals.
- INCIDENTAL AND CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY AN IMPLIED WARRANTY) INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF THE

VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.

Refer to page 16 under the heading for "OTHER" for state and local exclusions which may apply to you.

WARRANTY COVERAGE FOREIGN COUNTRY OPERATION**WARRANTY COVERAGE FOREIGN COUNTRY OPERATION**

If you are touring outside the 50 states of the United States, the District of Columbia, Puerto Rico or any province of Canada, the warranty coverage applicable to that country will apply. Should you require customer assistance when traveling in Canada, you may contact:

Saab Customer Assistance
1908 Colonel Sam Drive
Oshawa, Ontario L1H8P7
1-877-919-SAAB (7222)
(from Canada only)

Reimbursement for warranty repairs which would have been covered under the Saab Cars North America Inc. warranties but are not covered in

the country of operation will be considered upon your return to the United States. You must provide original repair orders or paid receipts detailing the warranty work completed, including parts/replacement. Please send this information to:

Saab Cars North America Inc.
Customer Assistance Center
P.O. BOX 33166
Detroit, MI 48232-5166
1-800-955-9007

Vehicles registered and operated outside the 50 states of the United States, the District of Columbia and Puerto Rico will only be covered by the warranties applicable to the country of operation.

U.S. specification vehicles sold by Saab International and Diplomatic Sales for ultimate use in the United States will be covered by the warranties in this booklet upon registration with Saab Cars North America Inc.

32 PARTS AND ACCESSORIES LIMITED WARRANTY**EXCLUSIONS**

This warranty does not cover:

- Failure caused by misuse, improper adjustment, modifications, accident, competition, use of any parts with specifications materially different from genuine Saab parts, or use of leaded fuel or fuel containing excessive amounts of contaminants such as water or solid particles or unrecommended percentages of alcohol (methanol/ethanol) — see the section of your Owner's Manual titled "Fuel and Fluids").
- Failures caused by your failure to comply with the service and operating instructions/specifications found in your Saab Owner's Manual or packaged with the part. (You must present proof of purchase and compliance to a dealer upon request.)
- Costs of necessary or scheduled maintenance, including replacement of a covered part due to normal wear.
- Cost for replacement of maintenance items or for adjustments needed before the end of the warranty term.
- Parts or accessories installed in vehicles or used under conditions other than those for which they were intended and approved.
- Failures caused by improper installation.
- Original equipment tires which are separately warranted by the manufacturer.
- Any communications device that becomes unusable or unable to function as intended due to unavailability of compatible wireless service or GPS satellite signals.
- INCIDENTAL AND CONSEQUENTIAL EXPENSES (RESULTING FROM A DEFECT COVERED BY THIS WARRANTY OR BY AN IMPLIED WARRANTY) INCLUDING, BUT NOT LIMITED TO, LOSS OF USE OF THE

VEHICLE, LOSS OF TIME, INCONVENIENCE AND COMMERCIAL LOSS.

Refer to page 16 under the heading for "OTHER" for state and local exclusions which may apply to you.

WARRANTY COVERAGE FOREIGN COUNTRY OPERATION**33****WARRANTY COVERAGE FOREIGN COUNTRY OPERATION**

If you are touring outside the 50 states of the United States, the District of Columbia, Puerto Rico or any province of Canada, the warranty coverage applicable to that country will apply. Should you require customer assistance when traveling in Canada, you may contact:

Saab Customer Assistance
1908 Colonel Sam Drive
Oshawa, Ontario L1H8P7
1-877-919-SAAB (7222)
(from Canada only)

Reimbursement for warranty repairs which would have been covered under the Saab Cars North America Inc. warranties but are not covered in

the country of operation will be considered upon your return to the United States. You must provide original repair orders or paid receipts detailing the warranty work completed, including parts/replacement. Please send this information to:

Saab Cars North America Inc.
Customer Assistance Center
P.O. BOX 33166
Detroit, MI 48232-5166
1-800-955-9007

Vehicles registered and operated outside the 50 states of the United States, the District of Columbia and Puerto Rico will only be covered by the warranties applicable to the country of operation.

U.S. specification vehicles sold by Saab International and Diplomatic Sales for ultimate use in the United States will be covered by the warranties in this booklet upon registration with Saab Cars North America Inc.

EXHIBIT 3

[CUSTOM NOTICE FORM]

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Saab Cars North America, Inc.

Debtor.

Chapter 11

Case No. 12-10344 (CSS)

**Response Deadline: December 5, 2014 @ 4:00 p.m.
(ET)**

**Hearing Date: December 12, 2014 @ 10:00 a.m.
(ET)**

**THE LIQUIDATION TRUSTEE'S TENTH (SUBSTANTIVE) OBMNIBUS OBJECTION
TO CERTAIN: (I) CONSUMER WARRANTY CLAIMS; AND (II) VENDOR CLAIMS**

TO THE FOLLOWING CLAIMANT:

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance or Reduction

PLEASE TAKE NOTICE that on November 10, 2014 Edward T. Gavin, in his capacity as trustee (the "Liquidation Trustee") of the SCNA Liquidation Trust, filed the Tenth (Substantive) Omnibus Objection to Certain Consumer Warranty Claims (the "Tenth Objection"), which objects to certain claims that have been filed in the above-captioned case, identified in Exhibits A, B, and C to the Proposed Order for the Tenth Objection.

YOUR RIGHTS MAY BE AFFECTED BY THIS OBJECTION and by any further objection that may be filed. **YOU SHOULD THEREFORE LOCATE YOUR NAME AND CLAIM IN THE OBJECTION AND RELATED DOCUMENTS AND TAKE NOTICE** that any response to the Second Objection must be filed with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801 on or before **4:00 p.m. (prevailing Eastern Time) December 5, 2014 (the "Response Deadline")**. At the same time, you must also serve a copy of the response upon the Liquidation Trustee's counsel no later than the Response Deadline at the following addresses:

Eric J. Snyder Eloy A. Peral WILK AUSLANDER LLP 1515 Broadway – 43rd Floor New York, New York 10036 Fax: (212)752-6380 eperal@wilkauslander.com	Christopher A. Ward Jarrett Vine POL SINELLI PC 222 Delaware Avenue, Suite 1101 Wilmington, Delaware 19801 Fax: (302) 252-0921 jvine@polsinelli.com
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A HEARING ON THE SECOND OBJECTION WILL BE HELD ON **December 12, 2014 AT 10:00 A.M. (prevailing Eastern Time)** BEFORE THE HONORABLE CHRISTOPHER S. SONTCHI, UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 NORTH MARKET STREET, 5TH FLOOR, COURTROOM #6, WILMINGTON, DELAWARE 19801.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF SOUGHT IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
November 10, 2014

Respectfully submitted,

POLSINELLI PC

/s/ Jarrett Vine

Christopher A. Ward (Del. Bar No. 3877)
Jarrett Vine (Del. Bar No. 5400)
222 Delaware Avenue, Suite 1101
Wilmington, Delaware 19801
Telephone: (302) 252-0920
Fax: (302) 252-0921

-and-

WILK AUSLANDER LLP
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COUNSEL FOR THE LIQUIDATION
TRUSTEE