

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:)	
)	
ACR MANAGEMENT, LLC, et al.,)	Jointly Administered at
)	Case No. 04-27848-MBM
)	Chapter 11
Debtor(s).)	
)	Related to Docket Entry No. 952

**CERTIFICATE OF NO OBJECTION REGARDING
THE FIRST FEE APPLICATION OF MESIROW FINANCIAL CONSULTING, LLC,
FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF ACR MANAGEMENT, LLC FOR INTERIM ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM SEPTEMBER 16, 2004 THROUGH OCTOBER 31, 2004**

Mesirow Financial Consulting, LLC, financial advisors to the Official Committee of Unsecured Creditors of ACR Management, LLC hereby certifies that:

1. On December 9, 2004 Mesirow Financial Consulting LLC's First Fee Application requesting interim allowance of compensation and reimbursement of expenses for the period from September 16, 2004 through October 31, 2004 (the "Application") was filed with the Bankruptcy Court.

2. Pursuant to the Administrative Order regarding Interim Compensation of Professionals dated July 13, 2004, (the "Administrative Order"), objections or responses to the Application were required to have been served on the undersigned and Service Parties so as to be received on or before December 29, 2004 (the "Objection Deadline").

3. The Objection Deadline has passed and no objections or responses were filed or served upon the undersigned counsel.

Dated: January 14, 2005

MESIROW FINANCIAL CONSULTING, LLC

By: /s/ Leon Szlezinger

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Financial Advisors to the Official Committee of
Unsecured Creditors of ACR Management, LLC