

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. 1102

**CERTIFICATE OF NO OBJECTION REGARDING  
THE FIFTH MONTHLY FEE APPLICATION OF MCGUIREWOODS LLP,  
CO-COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF  
ACR MANAGEMENT, LLC FOR INTERIM ALLOWANCE OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
FROM NOVEMBER 1, 2004 THROUGH NOVEMBER 30, 2004**

McGuireWoods LLP, co-counsel to the Official Committee of Unsecured Creditors of ACR Management, LLC hereby certifies that:

1. On January 4, 2005, McGuireWoods LLP's Fifth Monthly Fee Application requesting interim allowance of compensation and reimbursement of expenses for the period from November 1, 2004 through November 30, 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 January 24, 2005 (the "Objection Deadline").

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

Dated: January 26, 2005

**McGUIREWOODS LLP**

By: /s/ Mark E. Freedlander  
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Co-Counsel to the Official Committee of  
Unsecured Creditors of ACR Management, LLC