

In re: ACR Management LLC, et al
OMNIBUS 1: EXHIBIT A - OVERSTATED CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Proposed Allowed Amt	Claim Class*
1	AIRGAS MID AMERICA ANDY LUONI PO BOX 1268 CHARLESTON WV 25325	04-27848	531	\$8,896.69	(U)	\$556.10	(U)
2	BREAZEALE SACHSE & WILSON LLP STEPHEN F CHICCARELLI PO BOX 3197 BATON ROUGE LA 70821-3197	04-27848	677	\$21,770.82	(U)	\$3,929.66	(U)
3	CALCASIEU PARISH SCHOOL SYSTEM SALES & USE TAX DEPT PO BOX 2050 LAKE CHARLES LA 70602-2050	04-27848	910	\$2,085,983.13	(P)	\$800,000.00	(U)
4	CINTAS CORPORATION 6800 CINTAS BLVD MASON OH 45040	04-27848	595	\$25,958.91	(U)	\$23,065.44	(U)
5	CONCRETE CORING COMPANY AP 7210 EDINGTON DR CINCINNATI OH 45249-1062	04-27848	264	\$1,842.00	(U)	\$225.00	(U)
6	CONNELLY CRANE RENTAL CORP 12635 MARION DETROIT MI 48239-2652	04-27848	413	\$8,271.50	(U)	\$1,026.00	(U)
7	CONSTRUCTION MACHINERY COMPANY PO BOX 175 FISHERVILLE KY 40023-0175	04-27848	273	\$12,935.46	(U)	\$10,783.20	(U)
8	CRANE & TRACTOR INC 1600 HARMON AVE COLUMBUS OH 43223-3321	04-27848	424	\$14,307.11	(U)	\$59.73	(U)
9	CRANE CERTIFICATION & MANAGEMENT SERVICE PO BOX 1357 LOS ALAMITOS CA 90720-8357	04-27848	73	\$7,515.00	(U)	\$2,635.00	(U)
10	CRANE WARNING SYSTEMS & ACCESSORIES 4443 HOLDEN RD LAKELAND FL 33811-1390	04-27848	741	\$16,117.58	(U)	\$8,722.75	(U)
11	CUMMINS SOUTH INC 5125 HWY 85 ATLANTA GA 30349-5976	04-27848	112	\$5,628.60	(U)	\$4,337.19	(U)

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12	DAEWOO HEAVY INDUSTRIES AMERICA CORP PO BOX 74452 CLEVELAND OH 44194-0002	04-27848	464	\$1,563.72	(U)	\$64.58	(U)
13	DAILY EQUIPMENT CO PO BOX 98209 JACKSON MS 39298-8209	04-27848	530	\$2,380.73	(U)	\$916.63	(U)
14	DE LAGE LANDEN FINANCIAL SERVICES INC 1111 OLD EAGLE SCHOOL RD WAYNE PA 19087	04-27848	725	\$24,088.32	(S)	\$2,007.36	(U)
15	DEEP SOUTH CRANES PO BOX 37159 PENSACOLA FL 32526-0159	04-27848	349	\$7,115.51	(U)	\$3,356.50	(U)
16	DILMAR OIL COMPANY INC PO BOX 5629 FLORENCE SC 29502-5629	04-27848	285	\$7,371.86	(U)	\$6,154.14	(U)
17	DIMMICK ALL PRO #10 PO BOX 2270 LAKE CHARLES LA 70602-2270	04-27848	570	\$2,697.60	(U)	\$80.21	(U)
18	DION & SONS 1543 W 16TH ST LONG BEACH CA 90813-1210	04-27848	313	\$7,789.38	(U)	\$2,612.52	(U)
19	DUKE ENERGY CORP PO BOX 1244 CHARLOTTE NC 28201-1244	04-27848	488	\$1,435.69	(U)	\$184.55	(U)
20	EAST PENN MANUFACTURING CO INC PO BOX 147 LYON STATION PA 19536	04-27848	641	\$10,716.48	(U)	\$416.97	(U)
21	ESSEX CRANE RENTAL CORP 1110 W LAKE COOK RD STE 220 BUFFALO GROVE IL 60089	04-27848	646	\$23,216.32	(U)	\$5,903.10	(U)
22	FEDERAL EXPRESS CORP ATTN REVENUE RECOVERY BANKRUPTCY 2005 CORPORATE AVE FL 2 MEMPHIS TN 38132	04-27848	61	\$13,115.59	(U)	\$7,435.00	(U)
23	FIRST IMPRESSION PRINTING CO 2500 JANE ST PITTSBURGH PA 15203-2216	04-27848	351	\$2,835.50	(U)	\$518.95	(U)

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24	FLOTRAN PNEU DRAULICS INC 3527 W 9TH ST TRAINER PA 19061-5201	04-27848	321	\$3,037.23	(U)	\$1,992.05	(U)
25	FORD DEVELOPMENT CORPORATION 11148 WOODWARD LN CINCINNATI OH 45241	04-27848	655	\$50,920.47	(U)	\$15,601.00	(U)
26	GE CAPITAL MODULAR SPACE C/O MARK WACHLIN DILWORTH PAXSON LLP 1735 MARKET ST STE 3200 PHILADELPHIA PA 19103	04-27848	370	\$2,473.53	(U)	\$1,137.75	(U)
27	GREER CO 1918 E GLENWOOD PL SANTA ANA CA 92705-5108	04-27848	72	\$4,490.54	(U)	\$194.46	(U)
28	GROVE 75 REMITTANCE DR STE 3051 CHICAGO IL 60675-3051	04-27848	723	\$13,666.02	(S)	\$5,287.31	(U)
29	H&H TIRE & BATTERY BOX 826 CHRISTIANSTED SAINT CROIX 00821 US VIRGIN ISLANDS	04-27848	142	\$3,872.90	(U)	\$331.00	(U)
30	HALL BRAKE SUPPLY INC 214 S 11TH AVE PHOENIX AZ 85007-3108	04-27848	642	\$1,447.32	(U)	\$90.61	(U)
31	INTERNATIONAL COMMODITY CARRIERS INC 2090 COMMERCE DR MEDFORD OR 97504-9744	04-27848	450	\$13,268.25	(U)	\$10,925.00	(U)
32	J W BURRESS INC PO BOX 719 ROANOKE VA 24004-0719	04-27848	409	\$3,610.51	(U)	\$1,865.91	(U)
33	JIM WHITEHEAD TIRE SERVICE INC PO BOX 6263 1920 CHERRY RD AUGUSTA GA 30906-2028	04-27848	668	\$4,633.36	(U)	\$2,218.86	(U)
34	JLG INDUSTRIES INC AP LINDA V DONHAUSER MILES & STOCKBRIDGE PC 10 LIGHT ST BALTIMORE MD 21202	04-27848	796	\$35,152.93	(U)	\$3,094.82	(U)

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35	LABOR READY CORP PO BOX 2910 TACOMA WA 98401	04-27848	461	\$3,126.23	(U)	\$1,600.23	(U)
36	LANDSTAR INWAY 13410 SUTTON PARK DR S JACKSONVILLE FL 32224	04-27848	878	\$9,925.51	(U)	\$1,557.27	(U)
37	LANDSTAR LIGON 13410 SUTTON PARK DR S JACKSONVILLE FL 32224	04-27848	877	\$4,360.00	(U)	\$1,050.00	(U)
38	LBX COMPANY LLC 2333 ALUMNI PARK PLZ LEXINGTON KY 40517-4012	04-27848	728	\$417,416.99	(U)	\$282,416.63	(U)
39	LIBERTY TIRE & RUBBER INC PO BOX 291497 DAVIE FL 33329-1497	04-27848	568	\$5,638.64	(U)	\$4,112.48	(U)
40	LINDE GAS LLC PO BOX 94737 CLEVELAND OH 44101-4737	04-27848	904	\$9,354.34	(U)	\$346.78	(U)
41	MAZZELLA LIFTING TECHNOLOGIES 21000 AEROSPACE PKWY CLEVELAND OH 44142	04-27848	283	\$1,916.59	(U)	\$307.73	(U)
42	MINNPAR INC 900 6TH AVE SE MINNEAPOLIS MN 55414	04-27848	732	\$2,472.79	(U)	\$1,135.56	(U)
43	MIZUHO INTERNATIONAL PLC LONDON 1 FRIDAY ST LONDON EC4V5DT UNITED KINGDOM	04-27848	635	\$5,887,750.96	(U)	\$5,800,593.97	(U)
44	NEXTEL COMMUNICATIONS INC PO BOX 172408 ATTN BANKRUPTCY DENVER CO 80217-2408	04-27848	315	\$94,855.92	(U)	\$60,592.64	(U)
45	OFFICE DEPOT INC ATTN BANKRUPTCY DEPT 8200 E 32ND N WICHITA KS 67226	04-27848	16	\$7,015.07	(U)	\$5,685.74	(U)

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46	OHIO CAT PO BOX 931029 CLEVELAND OH 44193-0004	04-27848	754	\$17,078.32	(U)	\$4,672.94	(U)
47	OIL DISTRIBUTING 5228 RIVER RD CINCINNATI OH 45233-1643	04-27848	616	\$11,528.10	(U)	\$4,961.66	(U)
48	OVERBAY TRUCKING 2372 VERONA MUDLUCK RD VERONA KY 41092-9208	04-27848	388	\$1,989.00	(U)	\$390.00	(U)
49	R C TRUCKING PO BOX 2065 LAKESIDE CA 92040-0922	04-27848	346	\$1,944.00	(U)	\$568.00	(U)
50	RELIANT ENERGY PO BOX 1409 HOUSTON TX 77251-1409	04-27848	682	\$7,914.72	(U)	\$2,819.88	(U)
51	ROSEMEAD OIL PRODUCTS INC PO BOX 2645 SANTA FE SPRINGS CA 90670-0645	04-27848	147	\$4,000.00 \$1,483.05	(S) (U)	\$1,483.05	(U)
52	SHUTTLELIFT INC DEPT 4163 PO BOX 2088 MILWAUKEE WI 53201-2088	04-27848	325	\$1,283.14	(U)	\$214.06	(U)
53	SMOKE OIL INC C/O SEANN A GRAY PO BOX 87 GREENVILLE SC 29602-0087	04-27848	727	\$17,533.06	(U)	\$4,876.14	(U)
54	SNIDER TIRE INC PO BOX 751135 CHARLOTTE NC 28275-1135	04-27848	422	\$2,329.29	(U)	\$1,091.83	(U)
55	SOLIDEAL INDUSTRIAL TIRE INC PO BOX 790070 CHARLOTTE NC 28206-7900	04-27848	331	\$9,981.95	(U)	\$8,487.50	(U)
56	SOUTHEAST CRANE PO BOX 5130 4744 A PHILLIPS HWY JACKSONVILLE FL 32247-5130	04-27848	419	\$19,616.02	(U)	\$11,181.46	(U)

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57	TAYLOR OIL CO INC PO BOX 974 SOMERVILLE NJ 08876-0974	04-27848	143	\$1,380.54	(U)	\$293.54	(U)
58	TEL TRANS NATIONAL PERMIT SVC 3250 N POST RD STE 150 INDIANAPOLIS IN 46226-6535	04-27848	125	\$2,138.20	(U)	\$45.00	(U)
59	UNITED EQUIPMENT RENTALS 400 TRIPORT RD GEORGETOWN KY 40324	04-27848	344	\$5,074.57	(U)	\$2,517.20	(U)
60	US WELDING & SAFETY SUPPLY CO 5512 NW 72ND AVE MIAMI FL 33166-4206	04-27848	420	\$6,055.97	(U)	\$2,853.00	(U)
61	VALERO REFINING CO CALIFORNIA 1 VALERO WAY SAN ANTONIO TX 78249	04-27848	755	\$12,622.03	(S)	\$800.00	(U)
62	VERIZON INC AFNI VERIZON 404 BROCK DR BLOOMINGTON IL 61701	04-27848	654	\$1,478.80	(U)	\$330.28	(U)
63	VESCO BUSINESS PRODUCTS PO BOX 1852 LA PORTE TX 77572-1852	04-27848	284	\$1,990.42	(U)	\$790.40	(U)
64	WELLS FARGO FINANCIAL LEASING INC MAC F4030-070 800 WALNUT ST DES MOINES IA 50309	04-27848	366	\$2,834.15	(U)	\$202.27	(U)
65	WILLIAM DETROIT DIESEL ALLISON MARY WILLIAMS 2849 MORELAND AVE ATLANTA GA 30315	04-27848	643	\$5,254.62	(U)	\$441.59	(U)
66	XEROX CORP ATTN: SUZANNE KETROW XEROX CAPITAL SERVICE LLC 800 CARILLON PKWY SAINT PETERSBURG FL 33716	04-27848	425	\$12,236.31	(U)	\$4,454.59	(U)
67	YELLOW TRANSPORTATION INC C/O D&B RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM MD 21094	04-27848	442	\$5,556.98	(U)	\$357.73	(U)