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

In re:) Case No. 04-27848-MBM
ACR MANAGEMENT, L.L.C., et al.,) Chapter 11
Debtors.) (Jointly Administered)
ACR MANAGEMENT, L.L.C., et al.,)
) Hearing Date and Time:
Movants,	
	Objection Deadline:
v.)
) Docket No
Illinois Department of Revenue,)
Respondent.)))

ORDER GRANTING DEBTORS' OBJECTION TO PROOF OF CLAIM FILED BY THE ILLINOIS DEPARTMENT OF REVENUE PURSUANT TO 11 U.S.C. §§ 105(a), 502(b), 505(a) AND FED. R. BANKR. P. 3007

Upon consideration of the Debtors' objection to the Claim filed by the Illinois Department of Revenue (the "Objection"2), and good cause having been shown; and upon proper consideration by the Court, it is hereby

ORDERED that the Objection is **GRANTED**; and it is further

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The Debtors are the following entities: ACR Management, L.L.C., Anthony Crane Rental Holdings, L.P., ACR/Dunn Acquisition, Inc., Anthony Crane Capital Corporation, Anthony Crane Holdings Capital Corporation, Anthony Crane International, L.P., Anthony Crane Sales & Leasing, L.P., Anthony International Equipment Services Corporation, Anthony Sales & Leasing Corporation, Carlisle Equipment Group, L.P., Carlisle GP, L.L.C., Husky Crane, Inc., Anthony Crane Rental, L.P., d/b/a Maxim Crane Works, Maxim Crane Works, LLC, Sacramento Valley Crane Service, Inc., The Crane & Rigging Company, LLC, Thompson & Rich Crane Service, Inc.

All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

ORDERED that the Claim filed by the Illinois Department of Revenue (attached to the Objection as Exhibit A) for taxes arising in the tax period April, 2004, through June, 2004, is reduced to an allowed unsecured, priority claim of \$165.00; and it is further

ORDERED that the Claim for taxes arising in the tax period January 1, 2001, through December 31, 2002, is disallowed and expunged in its entirety; and it is further

ORDERED that any remaining amount asserted in the Claim is hereby disallowed and expunged in its entirety; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Dated: Pittsburgh, Pennsylvania	
, 2005	United States Bankruptcy Judge

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