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

In re: ACR MANAGEMENT, L.L.C., et al.,) Case No. 04-27848-MBM) Chapter 11
Debtors.) (Jointly Administered)
ACR MANAGEMENT, L.L.C., et al., Movants,	() () () () () () () () () () () () () (
v. CALIFORNIA STATE BOARD OF EQUALIZATION,) Docket No)))
Respondent.)

ORDER GRANTING DEBTORS' OBJECTION TO CLAIM FILED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION 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 California State Board of Equalization (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

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.

² All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

[P0064521.1]

ORDERED that the Claim filed by the California State Board of Equalization attached to the Objection as Exhibit A is hereby reduced to an allowed unsecured, priority claim of \$34,466.00; 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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