

#1865

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

In re:)	
)	Case No. 04-27848-MBM
ACR MANAGEMENT, L.L.C., <u>et al.</u> , ¹)	
)	Chapter 11
)	
Debtors.)	(Jointly Administered)
)	
ACR MANAGEMENT, L.L.C., <u>et al.</u> ,)	Hearing Date and Time: May 24, 2005,
)	@ 3 p.m. (EST)
)	<i>rel. to 1656</i>
Movants,)	Objection Deadline: May 17, 2005
)	
v.)	Docket No. _____
)	
WEST FELICIANA PARISH, <i>et al.</i> ,)	
)	
Respondents.)	
)	

**STIPULATION AND AGREED ORDER
RESOLVING DEBTORS' OBJECTION TO TAX PROOFS OF
CLAIM FILED BY THE SCHOOL BOARDS FOR WEST FELICIANA
PARISH, ST. MARTIN PARISH, DESOTO PARISH, POINTE COUPEE
PARISH, AND ST. CHARLES PARISH PURSUANT TO 11 U.S.C.
§§ 105(a), 502(b), 505(a) AND FED. R. BANKR. P. 3007**

This Stipulation and Agreed Order is made this ___th day of ____, 2005, by and between the Reorganized Debtors² and West Feliciana Parish School Board ("West Feliciana Parish"), Saint Martin Parish School Board ("St. Martin Parish"), DeSoto Parish School Board ("DeSoto Parish"), Pointe Coupee Parish School Board ("Pointe Coupee Parish"), and Saint Charles Parish School Board ("St. Charles Parish") (collectively, the "Claimants") (together with the Reorganized Debtors, the "Parties").

¹ 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 Plan or the Objection.

WHEREAS, on June 14, 2004, (the "Petition Date"), the Debtors filed their Chapter 11 Cases with this Bankruptcy Court; and

WHEREAS, this Court set December 13, 2004 (the "Bar Date") as the last day for governmental entities to assert a "claim" against the Debtors' estates by filing a proof of claim with the Debtors' claims and noticing agent;

WHEREAS, on December 13, 2004, West Feliciana Parish filed a proof of claim in these Chapter 11 Cases, which claim was assigned Claim No. 916, for tax liabilities in the amount of \$1,298.32;

WHEREAS, on December 13, 2004, St. Martin Parish filed a proof of claim in these Chapter 11 Cases, which claim was assigned Claim No. 921, for tax liabilities in the amount of \$538.35;

WHEREAS, on December 13, 2004, DeSoto Parish filed a proof of claim in these Chapter 11 Cases, which claim was assigned Claim No. 917, for tax liabilities in the amount of \$1,124.79;

WHEREAS, on December 13, 2004, Pointe Coupee Parish filed a proof of claim in these Chapter 11 Cases, which claim was assigned Claim No. 914, for tax liabilities in the amount of \$5,562.84;

WHEREAS, on or about December 10, 2004, the St. Charles Parish filed a proof of claim in these Chapter 11 Cases, which claim was assigned Claim No. 932 (as amended), for tax liabilities in the amount of \$8,010.19;

WHEREAS, on December 30, 2004, the Bankruptcy Court entered an order confirming The Debtors' Third Amended Joint Plan Of Reorganization Under Chapter 11 Of The Bankruptcy Code, dated December 29, 2004 (the "Plan"), and such Plan became effective pursuant to its terms on January 28, 2005; and

WHEREAS, on February 23, 2005, the Debtors pursuant to 11 U.S.C. §§ 105(a) and 502(b) and Fed. R. Bankr. P. 3007 filed their Fifth Omnibus Objection to Claims [the "Omnibus Objection," CM/ECF#1309], including the Claim, which were filed after the applicable bar date;

WHEREAS; this Court, on March 29, 2005, entered an Order granting the Debtors' Second Omnibus Objection as to Specified Claims (CM/ECF#1574, filed on March 29, 2005) expunging in its entirety Claim 916 filed by West Feliciana Parish;

WHEREAS, on April 13, 2005, the Reorganized Debtors filed their Objection to Proofs of Claim Filed by West Feliciana Parish, Saint Martin Parish, DeSoto Parish, Point Coupee Parish, and Saint Charles Parish Pursuant to 11 U.S.C. §§ 105(A), 502(B), 505(A) and Fed. R. Bankr. P. 3007 (the "Objection," CM/ECF#1656); a hearing on the Objection is scheduled for May 24, 2005, with responses due by May 17, 2005;

WHEREAS, all Parties desire to resolve the Objection;

WHEREAS, as set forth in Article VIII(A)(1) of the Plan, the Reorganized Debtors have the exclusive authority to settle and compromise any and all Claims; and

WHEREAS, the Parties have negotiated a settlement of the Objection as is set forth hereafter;

NOW, THEREFORE, the Parties, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, agree as follows:

- i. Claim No. 916 filed by West Feliciana Parish shall be and hereby is reinstated despite the Order (CM/ECF#1574, filed on March 29, 2005) of this Court expunging Claim 916 in its entirety;
- ii. Claim No. 916 filed by West Feliciana Parish shall be and hereby is characterized as (i) a non-priority claim in the amount of \$176.87 which shall be treated as an Allowed Class 7 Anthony Crane General Unsecured Claim as described in Article III of the Plan, and (ii) a priority claim in the amount of \$1,121.45 which shall be treated as an Allowed Class 1 Other Priority Claim as described in Article III of the Plan;
- iii. Claim No. 921 filed by St. Martin Parish shall be and hereby is characterized as (i) a non-priority claim in the amount of \$85.18 which shall be treated as an Allowed Class 7 Anthony Crane General Unsecured Claim as described in Article III of the Plan, and (ii) a priority claim in the amount of \$453.17 which shall be treated as an Allowed Class 1 Other Priority Claim as described in Article III of the Plan;
- iv. Claim No. 917 filed by DeSoto Parish shall be and hereby is characterized as (i) a non-priority claim in the amount of \$159.54 which shall be treated as an Allowed Class 7 Anthony Crane General Unsecured Claim as described in Article III of the Plan, and (ii) a priority claim in the amount of \$965.25 which shall be treated as an Allowed Class 1 Other Priority Claim as described in Article III of the Plan;
- v. Claim No. 914 filed by Pointe Coupee Parish shall be and hereby is characterized as (i) a non-priority claim in the amount of \$817.36 which shall be treated as an Allowed Class 7 Anthony Crane General Unsecured Claim as described in Article III of the Plan, and (i) a

priority claim in the amount of \$4,745.48 which shall be treated as an Allowed Class 1 Other Priority Claim as described in Article III of the Plan;

- vi. Claim No. 932 filed by St. Charles Parish shall be and hereby is characterized as (i) priority claim in the amount of \$8,010.19 which shall be treated as an Allowed Class 1 Other Priority Claim as described in Article III of the Plan;
- vii. Any remaining balances of Claims #916, 921, 917, 914, and 932 shall hereby be disallowed and expunged in their entirety;
- viii. Within ten (10) business days after the date of this Court's entry of this Stipulation and Agreed Order, the Reorganized Debtors shall tender to the Claimants checks in the amount of their respective priority tax claims, as set forth in paragraph (ii-vi) above, which shall be in full satisfaction of such priority tax claims; and
- ix. Within (10) ten business days after the date of this Court's entry of this Stipulation and Agreed Order, each of the Claimants shall file with the Debtors' claims agent, Bankruptcy Management Corporation, an amended proof of claim characterizing their claims as set forth in paragraphs (ii-vi) above. A true and correct copy of a form for such proof of claim is attached hereto;
- x. Any and all other claims filed in these Chapter 11 Cases by the Claimant shall be and hereby are disallowed and expunged in their entirety;
- xi. The above and foregoing is without prejudice to both the Reorganized Debtors' and the Claimants' rights and defenses, both of which are specifically reserved, as to all sales and use tax issues that may arise on and after June 14, 2004.

[CONTINUED ON NEXT PAGE]

IN WITNESS WHEREOF the Parties have caused this Stipulation and Agreed Order to be executed and delivered by their respective duly authorized representatives as of this 17th day of May, 2005.

Date: 5/18, 2005

SAINT CHARLES PARISH

By: *Darryl T. Landwehr*
Darryl T. Landwehr
Landwehr & Hof
225 Baronne Street, Suite 2116
New Orleans, LA 70112
(504) 561-8086
DTLandwehr@aol.com
Counsel for Saint Charles Parish

Date: _____, 2005

WEST FELICIANA PARISH

By: _____
Robert R. Rainer
Rainer, Anding & McLindon
8480 Bluebonnet Boulevard, Suite D
Baton Rouge, LA 70810
Phone: 225-766-0200
Fax: 225-766-0279
Email: rainer@ramlaw.net
Counsel for West Feliciana Parish, St. Martin Parish, DeSoto Parish, and Pointe Coupee Parish

[SIGNATURES CONTINUED ON NEXT PAGE]

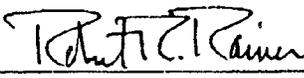
(P0067403) 1,5

IN WITNESS WHEREOF the Parties have caused this Stipulation and Agreed Order to be executed and delivered by their respective duly authorized representatives as of this 17th day of May, 2005.

Dated: _____, 2005 SAINT CHARLES PARISH

By: _____
Darryl T. Landwehr
Landwehr & Hof
225 Baronne Street, Suite 2116
New Orleans, LA 70112
(504) 561-8086
DTLandwehr@aol.com
Counsel for Saint Charles Parish

Dated: May 19, 2005 WEST FELICIANA PARISH

By: 
Robert R. Rainer
Rainer, Anding & McLindon
8480 Bluebonnet Boulevard, Suite D
Baton Rouge, LA 70810
Phone: 225-766-0200
Fax: 225-766-0279
Email: rainer@ramlaw.net
Counsel for West Feliciana Parish, St. Martin Parish, DeSoto Parish, and Pointe Coupee Parish

[SIGNATURES CONTINUED ON NEXT PAGE]

Dated: May 19, 2005

ST. MARTIN PARISH

By: Robert R. Rainer

Robert R. Rainer
Rainer, Anding & McLindon
8480 Bluebonnet Boulevard, Suite D
Baton Rouge, LA 70810
Phone: 225-766-0200
Fax: 225-766-0279
Email: rainer@ramlaw.net

*Counsel for West Feliciana Parish, St. Martin
Parish, DeSoto Parish, and Pointe Coupee Parish*

Dated: May 19, 2005

DESOTO PARISH

By: Robert R. Rainer

Robert R. Rainer
Rainer, Anding & McLindon
8480 Bluebonnet Boulevard, Suite D
Baton Rouge, LA 70810
Phone: 225-766-0200
Fax: 225-766-0279
Email: rainer@ramlaw.net

*Counsel for West Feliciana Parish, St. Martin
Parish, DeSoto Parish, and Pointe Coupee Parish*

Dated: May 19, 2005

POINTE COUPEE PARISH

By: Robert R. Rainer

Robert R. Rainer
Rainer, Anding & McLindon
8480 Bluebonnet Boulevard, Suite D
Baton Rouge, LA 70810
Phone: 225-766-0200
Fax: 225-766-0279
Email: rainer@ramlaw.net

*Counsel for West Feliciana Parish, St. Martin
Parish, DeSoto Parish, and Pointe Coupee Parish*

[SIGNATURES CONTINUED ON NEXT PAGE]

Dated: May 19, 2005

THE REORGANIZED DEBTORS

By: Salene R. Mazur
Salene R. Mazur
CAMPBELL & LEVINE, LLC
1700 Grant Building
Pittsburgh, PA 15219
Phone: 412.261.0310, ext. 120
Fax: 412.261.5066
Srm@camlev.com
Counsel for the Reorganized Debtors

The Stipulation of the Claimants and the Reorganized Debtors is hereby approved.

Entered:

5/23/05 William McCall
Chief United States Bankruptcy Judge
U.S. Bankruptcy Court for the Western District of Pennsylvania

FILED

MAY 23 2005

CLERK, U.S. BANKRUPTCY COURT,
WEST. DIST. OF PENNSYLVANIA

Enterprise Systems Incorporated
11487 Sunset Hills Road
Reston, Virginia 20190-5234

CERTIFICATE OF SERVICE

District/off: 0315-2
Case: 04-27848

User: csus
Form ID: pdf900

Page 1 of 1
Total Served: 1

Date Rcvd: May 25, 2005

The following entities were served by first class mail on May 27, 2005.
aty +Salene R. Mazur, Campbell & Levine LLC, 1700 Grant Building, Pittsburgh, PA 15219-2348

The following entities were served by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: May 27, 2005

Signature:

