

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF PENNSYLVANIA

In re:	:	Chapter 11
	:	
ACR MANAGEMENT, L.L.C.,	:	
et al.,	:	Case No. 04-27848-MBM
	:	
Debtors.	:	(Jointly Administered)

**ORDER OF COURT**

Upon consideration of Debtors' (I) Ninth Omnibus Objection to Certain Disputed Proofs of Claim Pursuant to 11 U.S.C. § 105(a), 502(b) and Fed. R. Bankr. P. 3007 and (II) Motion to Estimate Such Claims to be \$0.00 for the Purposes of Distribution Pursuant to 11 U.S.C. § 502(c)(1) and Plan Article VIII(A)(2); and upon consideration of the Response of Gulf States, Inc. thereto, it is hereby Ordered, Adjudged and Decreed that:

1. The Ninth Omnibus Objection is overruled insofar as it relates to Gulf States, Inc.
2. The Motion to Estimate Such Claims to be \$0.00 for the Purposes of Distribution Pursuant to 11 U.S.C. § 502(c)(1) and Plan Article VIII(A)(2) is hereby denied.

Dated: \_\_\_\_\_

\_\_\_\_\_  
United States Bankruptcy Judge