CERTIFICATE OF SERVICE

I hereby certify that on June 14, 2005, the foregoing Response of Gulf States, Inc. to Debtors' Ninth Omnibus Objection to Certain Disputed Proofs of Claim and Motion to Estimate Such Claims to be \$0.00 was electronically filed with Court's ECF system, and that a copy was served by United States First Class Mail, postage prepaid, on the parties listed below:

Campbell & Levine, LLC Douglas A. Campbell David B. Salzman Salene R. Mazur 1700 Grant Building Pittsburgh, PA 15219

ACR Management LLC et al c/o Ron Marmo 1225 Washington Pike Bridgeville, PA 15017

> /s/ Jamie A. Bishop Jamie Bishop