

In re:	)	
	)	Case No. 04-27848-MBM
ACR MANAGEMENT, L.L.C., <u>et al.</u> , <sup>1</sup>	)	
	)	Chapter 11
	)	
Debtors.	)	(Jointly Administered)
	)	
<hr/> ACR MANAGEMENT, L.L.C., <u>et al.</u> ,	)	
	)	<b>Hearing Date and Time: June 21, 2005,</b>
	)	<b>at 3:00 p.m. (EST)</b>
	)	
Movants,	)	
	)	<b>Objection Deadline: n/a_</b>
	)	
v.	)	
	)	Docket No. _____
CALCASIEU PARISH SCHOOL SYSTEM	)	Related Docket No.: 1434
SALES AND USE TAX DEPARTMENT,	)	
	)	
Respondent.	)	
	)	

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 8, 2004, the School System filed a proof of claim in these Chapter 11 Cases, which claim was assigned Claim No. 910 (the "Claim #1"), in the amount of \$2,085,983.13 for use taxes for the tax periods covering July, 1998, through June, 2001;

WHEREAS, also on December 8, 2004, the School System filed a second proof of claim in the amount of \$770,563.32 use taxes for the tax periods July 1, 2001, through June 14, 2004, which claim was assigned Claim No. 911 (the "Claim #2," together with Claim #1, the "Claims");

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;

WHEREAS, on March 15, 2005, the Reorganized Debtors filed their Debtors' Objection to Proofs of Claim Filed by the Calcasieu Parish School System Pursuant to 11 U.S.C. §§ 105(a), 502(b), 505(a) and Fed. R. Bankr. P. 3007 (the "Objection," CM/ECF#1434);

WHEREAS, a hearing on the Objection is currently scheduled for June 21, 2005;

WHEREAS, both the Claimant and the Debtors 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. The Claimant shall be and hereby is granted a priority tax claim in these Chapter 11 Cases in the amount of Three-Hundred and Forty-Thousand Dollars (\$340,000.00);
- ii. Within five (5) business days after the entry of a final Order approving this Stipulation, the Reorganized Debtors shall tender to the Claimant by ordinary check the sum of Three-Hundred and Forty-Thousand Dollars (\$340,000.00), which shall be accepted as payment in full

satisfaction of such priority tax claim. The check shall reference the Debtors' Chapter 11 Case No. 04-27848, shall be made payable to "Calcasieu Parish School System Sales and Use Tax Department," and shall be mailed to: Calcasieu Parish School System Use and Tax Department in c/o Jeffery A. Deller, Esquire, KLETT ROONEY LIEBER & SCHORLING, 40th Floor, One Oxford Centre, Pittsburgh, PA 15219;

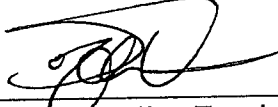
- iii. The Claimant shall also be and hereby is granted a non-priority claim in the amount of One-Million, Two-Hundred and Forty-Four-Thousand, Nine-Hundred and Forty-Six Dollars (\$1,244,946.00), which shall be treated as a non-priority Allowed Class 7 Anthony Crane General Unsecured Claim as described in Article III of the Debtors' Plan;
- iv. Within (10) ten business days after the entry of a final Order approving this Stipulation, the Claimant shall file with the Debtors' claims agent, Bankruptcy Management Corporation, an amended proof of claim amending Claim No. 910 as a non-priority general unsecured claim in the amount of One-Million, Two-Hundred and Forty-Four-Thousand, Nine-Hundred and Forty-Six Dollars (\$1,244,946.00), as set forth in paragraph (iii) above. A true and correct copy of a form for such proof of claim is attached hereto;
- v. Any remaining balance of Claim #910 and #911 shall hereby be disallowed and expunged in its entirety;
- vi. Any and all other claims filed by the Claimant in the Debtors' Chapter 11 bankruptcy cases shall be disallowed in their entirety;
- vii. Except as set forth in paragraphs i-iv above, the Claimant hereby releases the Debtors (including the Reorganized Debtors), their directors, officers, employees and assigns from all claims of liability for use taxes, whether known or unknown, arising from and/or related to pre-petition taxable periods;
- viii. The Debtors hereby release the Claimant from all claims of liability (including claims for refund) for use taxes, whether known or unknown, arising from and/or related to pre-petition taxable periods.

IN WITNESS WHEREOF the Parties have caused this Stipulation to be executed and delivered by their respective duly authorized representatives as of this 13<sup>th</sup> day of June, 2005.

CALCASIEU PARISH SCHOOL SYSTEM  
SALES AND USE TAX DEPARTMENT

Dated: \_\_\_\_\_, 2005

By: \_\_\_\_\_

  
Jeffery A. Deller, Esquire  
KLETT ROONEY LIEBER &  
SCHORLING  
40th Floor, One Oxford Centre  
Pittsburgh, PA 15219  
Telephone: (412) 392-1615  
Facsimile: (412) 392-2128  
[jadeller@klettrooney.com](mailto:jadeller@klettrooney.com)

-and-

Russel J. Stutes, Esquire  
Joel M. Lutz, Esquire  
STUTES, FONTENTOT, LAVERGNE, &  
LUTZ, L.L.C.  
P.O. Box 1644  
Lake Charles, Louisiana 70602  
Telephone (337) 433-0022  
Facsimile (337) 433-0601  
[joel@stuteslaw.com](mailto:joel@stuteslaw.com)  
*Co-Counsel for the Claimant*

*Signatures continued on following page*

Dated: June 13, 2005

THE REORGANIZED DEBTORS

By: Salene R. Mazur

David B. Salzman, Esquire  
Salene R. Mazur, Esquire  
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 Claimant and the Reorganized Debtors is hereby approved.

Entered:

6/15/05

M. B. McCall

Chief United States Bankruptcy Judge  
U.S. Bankruptcy Court for the Western District of Pennsylvania

**FILED**

JUN 16 2005

CLERK OF 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: Jun 16, 2005

The following entities were served by first class mail on Jun 18, 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: Jun 18, 2005

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.