

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

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In re:	Chapter 11
ACR MANAGEMENT, L.L.C., et al.,	Jointly Administrated at
	Case No. 04-27848-MBM
Debtors.	
-----	Document No. ____
ACR MANAGEMENT, L.L.C., et al.,	
Movants,	Related to Document No. 41
	Hearing Date & Time: 7/13/2004, 3:00 p.m.
v.	Objection Deadline: 7/8/04
NO RESPONDENT.	

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CERTIFICATE OF NO OBJECTION REGARDING DEBTORS' APPLICATION  
PURSUANT TO SECTION 327(e) OF THE BANKRUPTCY CODE AND BANKRUPTCY  
RULE 2014(a) AUTHORIZING THE EMPLOYMENT AND RETENTION OF PEPPER  
HAMILTON LLP AS SPECIAL TAX AND CONFLICTS COUNSEL FOR DEBTORS

The undersigned hereby certifies that, as of the date hereof, no answer, objection or other responsive pleading to the Debtors' Application Pursuant to § 327(e) of the Bankruptcy Code and Bankruptcy Rule 2014(a) Authorizing the Employment and Retention of Pepper Hamilton LLP as Special Tax and Conflicts Counsel for the Debtors, filed on June 15, 2004 at Document No. 41 (the "Motion") has been received. The undersigned further certifies that the Court's docket in this case has been reviewed and no answer, objection or other responsive pleading to the Motion appears thereon. Objections to the Motion were to be filed and served no later than July 8, 2004.

It is hereby respectfully requested that the Order attached to the Motion be

entered by the Court.

Dated: Pittsburgh, Pennsylvania  
July 12, 2004

Respectfully submitted,

/s/ David B. Salzman  
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[Proposed] Co-Counsel to Debtors