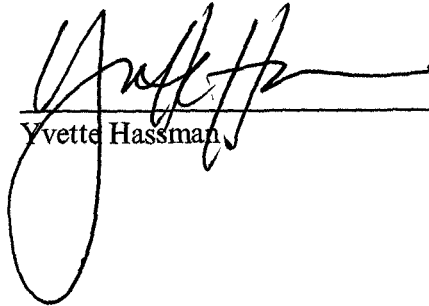


Exhibit A and those parties who have filed requests for special notice are referenced in Exhibit B.

3. All parties were served via first-class mail and deposited with the United States Postal Service with postage thereon fully prepaid.

I declare under penalty of perjury that the foregoing is true and correct.

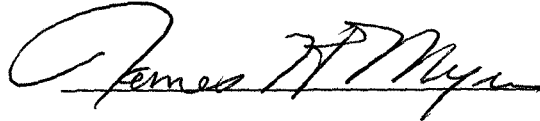
DATED: July 8, 2005
El Segundo, California



Yvette Hassman

State of California)
) ss
County of Los Angeles)

Personally appeared before me on July 8, 2005, Yvette Hassman, an individual, known to me to be the person who executed the foregoing instrument and acknowledged the same.



James H. Myers

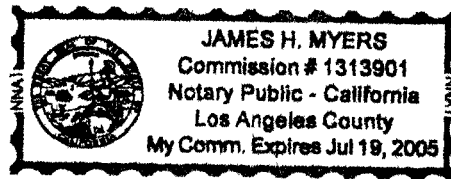


EXHIBIT A

Dkt No. 2031 - Omni 12 Order for ACR Management LLC et al

Total number of parties: 38

Preferred Mode of Service: US Mail (1st Class)

Exhibit A - ACR Management Mailing

Svc Lst Name and Address of Served Party

14735	CALIFORNIA IRONWORKERS FIELD PENSION TRUST ET AL, BAILEY & ASSOCIATES, 201 S LAKE AVE STE 806, PASADENA, CA 91101
14735	CATERPILLAR FINANCIAL SERVICES CORP, TRACEY L LUKE, 2120 WEST END AVE, NASHVILLE, TN 37203
14735	CITICAPITAL COMMERCIAL CORPORATION, JAMES P VALECKO ESQ, WELTMAN WEINBERG & REIS CO L P A, 436 SEVENTH AVE, 2718 KOPPERS BLDG, PITTSBURGH, PA 15219
14735	COCA SALES INC, PO BOX 119, BAKER, LA 70704-0119
14735	COMMERCE & INDUSTRY INSURANCE CO, DAVID A LEVIN ESQ, 70 PINE ST FL 31, NEW YORK, NY 10270
14735	COOPERS AUTO BODY, 1120 BUFFALO RD, ERIE, PA 16503-2316
14735	FAVELLE FAVCO CRANES USA, PO BOX 3049, HARLINGEN, TX 78551-3049
14735	FPC FINANCIAL FSB, ATTN KRISTEN JAGERSON, PO BOX 6600, JOHNSTON, IA 50131-6600
14735	GENERAL ELECTRIC CAPITAL CORP COMMERCIAL, ATTN ANTONIO GAMMARDELLA, EQUIPMENT FINANCING, 44 OLD RIDGEBURY RD, DANBURY, CT 06810
14735	GENERAL MOTORS ACCEPTANCE CORP, 2740 ARTHUR ST, ROSEVILLE, MN 55113-1303
14735	GENERAL MOTORS ACCEPTANCE CORPORATION, 2740 ARTHUR ST, ROSEVILLE, MN 55113-1303
14735	GOODE, DEBBIE, JOHN B LONG, PO BOX 2426, TUCKER EVERITT LONG BREWTON & LANIER, AUGUSTA, GA 30903
14735	GOODE, EDWARD L, JOHN B LONG, PO BOX 2426, TUCKER EVERIT LONG BREWTON & LANIER, AUGUSTA, GA 30903
14735	HARRISON COUNTY TAX COLLECTOR, DAVID V LAROSA SR, PO BOX 1270, GULFPORT, MS 39502
14735	JAVIER ROSELL EVAN & LISA ROSELL, C/O TIC THE INDUSTRIAL CO, PO BOX 774848, 2211 ELK RIVER RD, STEAMBOAT SPRINGS, CO 80477
14735	LANE POWELL SPEARS LUBERSKY LLP, 301 W NORTHERN LIGHTS BLVD, STE 301, ANCHORAGE, AK 99503-2648
14735	LANK OIL CO, PO BOX 100909, FORT LAUDERDALE, FL 33310-1909
14735	LASALLE NATIONAL LEASING CORP, RANDALL L HAGEN, OBER KALER GRIMES & SHRIVER PC, 120 E BALTIMORE ST, BALTIMORE, MD 21202-1643
14735	MERRILL LYNCH CREDIT CORPORATION, 1200 S PINE ISLAND RD, C T CORPORATION SYSTEM, PLANTATION, FL 33324-4413
14735	MILBANK TWEED HADLEY & MCCLOY LLP, DENNIS C O'DONNELL, 1 CHASE MANHATTAN PLZ, NEW YORK, NY 10005
14735	OKLAHOMA (D) SECRETARY OF STATE, HON SUSAN SAVAGE, STATE CAPITOL RM 101, OKLAHOMA CITY, OK 73105
14735	PARTNERSHIP DONALD & RICHARD PICO, PO BOX 519, GONZALES, LA 70707-0519
14735	PARTNERSHIP DONALD & RICHARD PICO, PO BOX 519, GONZALES, LA 70707-0806
14735	PENNSYLVANIA COMMERCIAL REAL ESTATE INC, DBA COLLIERS PENN, BABST CALLAND CLEMENS & ZOMNIR, KEVIN K DOUGLASS, 2 GATEWAY CTR FL 8, PITTSBURGH, PA 15222
14735	PLUMLEY, LONNIE J, 1317 LINCOLN AVE, DUBUQUE, IA 52001-2143
14735	RE: CATERPILLAR FINANCIAL SERVICES CORP, BUCHANAN INGERSOLL PC, TIMOTHY P PALMER, 301 GRANT ST, ONE OFFORD CTR 20TH FLR, PITTSBURGH, PA 15219
14735	RE: COLLIERS PENN, BABST, CALLAND, CLEMENS & ZOMNIR, P C, NORMAN E (NORM) GILKEY, ESQ, TWO GATEWAY CENTER, 8TH FLOOR, PITTSBURGH, PA 15222
14735	RE: GENERAL ELECTRIC CAPITAL CORP COMMERCIAL, REED SMITH LLP, GREGORY L TADDONIO ESQ, 435 SIXTH AVE, PITTSBURGH, PA 15219
14735	RE: HARRISON COUNTY TAX COLLECTOR, WESSLER, WILLIAM P, ATTORNEY AT LAW, 1624 24TH AVENUE, PO BOX 175, GULFPORT, MS 39502
14735	RE: JAVIER ROSELL EVAN AND LISA ROSELL, KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP, ANDREW L. SWOPE, 240 NORTH THIRD STREET, HARRISBURG, PA 17101
14735	SCHUFF STEEL, 420 S 19TH AVE, PHOENIX, AZ 85009-5957
14735	SPECIALTY RISK SERVICES INC, HARTFORD FIRE INSURANCE CO, HARTFORD PLZ TOWER A, T 1 55, HARTFORD, CT 06115

Exhibit A - ACR Management Mailing

Svc Lst Name and Address of Served Party

14735 US TRUST COMPANY OF NEW YORK, 114 W 47TH ST, NEW YORK, NY 10036-1510
14735 ZVI GUTTMAN LITIGATION TTEE RAILWORKS CORP ET AL, PAUL V DANIELSON, SHAPIRO SHER
GUINOT & SANDLER, 36 S CHARLES ST FL 20, BALTIMORE, MD 21201

Subtotal for this group: 34

EXHIBIT B

Exhibit B - ACR Management Mailing

Svc Lst Name and Address of Served Party

- 14734 DEBTORS, ACR MANAGEMENT LLC ET AL, RON MARMO, 1225 WASHINGTON PIKE, BRIDGEVILLE, PA 15017
- 14734 TCI-THE INDUSTRIAL CO; GULF STATES INC, KIRKPATRICK & LOCKHART NICHOLSON, JAMIE BISHOP, 535 SMITHFIELD ST FL 14, PITTSBURGH, PA 15222-2312
- 14734 TCI-THE INDUSTRIAL CO; GULF STATES INC, KIRKPATRICK & LOCKHART NICHOLSON, JOSEPH L LUCIANA III, 535 SMITHFIELD ST FL 14, PITTSBURGH, PA 15222-2312
- 14734 US TRUSTEE, OFFICE OF THE US TRUSTEE, NORMA HILDENBRAND, 1001 LIBERTY AVE STE 970, PITTSBURGH, PA 15222

Subtotal for this group: 4