

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

In Re: :Bankruptcy Case No. 04-27848 MBM
ACR MANAGEMENT, L.L.C. :
:
Debtors(s) :Chapter 11

DECLARATION IN LIEU OF AFFIDAVIT

Regarding Request to be Added to the Mailing Matrix

I am the Attorney for the Commonwealth of Pennsylvania, Pennsylvania Department of Revenue, a creditor in the above captioned bankruptcy case, and I am authorized by this creditor to make the accompanying request for notices. The new address should be used instead of the existing address, and added to the matrix. I have reviewed the mailing matrix on file in this case and I hereby certify that the request for notices being filed herewith replaces the creditor's address listed on the matrix, supersedes and cancels all prior requests for notice by the within named creditor, and:

Please check the appropriate box

that there are no other requests to receive notices on behalf
of this creditor, or

- that the following prior request(s) for notice by or on behalf
of this creditor shall be deleted from the matrix:

A. Jay Molluso, SDAG
Creditor's Name

Office of Attorney General
564 Forbes Avenue, 5th Floor
Creditor's Address

Pittsburgh, PA 15219
City, State and Zip

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

Executed on July 15, 2005

/s/ T. Lawrence Palmer
Signature of Attorney for Creditor

T. Lawrence Palmer , Senior Deputy
Attorney General
Typed Name

Office of Attorney General
564 Forbes Avenue, 5th Floor, Manor Bldg.
Pittsburgh, PA 15219
Address

412-565-2576
Phone No.

P.A. Attorney I.D. 01333
List Bar I.D. and State of Admission

cc: Douglas A. Campbell
Office of the United States Trustee

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ACR MANAGEMENT, L.L.C. :
:
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**SUBSTITUTION OF APPEARANCE AND REQUEST FOR NOTICE
OF ALL PENDING AND FUTURE MATTERS**

TO: Clerk, United States Bankruptcy Court:

Please enter my appearance on behalf of Commonwealth of Pennsylvania, Pennsylvania Department of Revenue, in the above-captioned bankruptcy proceedings. Papers should be served on the undersigned at the address set forth below.

Furthermore, request is hereby made that notice of all pending and future matters in the above-captioned case be given to the undersigned and that the name and address of the undersigned be added to mailing matrix of the Debtor in substitution of A. Jay Molluso, Senior Deputy Attorney General, Office of Attorney General, who is no longer a member of this Office.

Nothing in this pleading is intended to waive the State of Pennsylvania's or its officials' immunity from suit in a Federal Court under the Eleventh Amendment.

Respectfully submitted,

By: /s/ T. Lawrence Palmer
T. Lawrence Palmer
Senior Deputy Attorney General
Counsel to Pennsylvania
Department of Revenue
5th Floor, Manor Complex
564 Forbes Avenue
Pittsburgh, PA 15219
Phone #: 412-565-2576
PA I.D. # 01333

Date: July 15, 2005