

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

In re:)	
)	Case No. 04-27848-MBM
)	Chapter 11
ACR MANAGEMENT, LLC, <i>et al.</i> ,)	<i>Rel. to Doc. #270</i>
)	Jointly Administered
Debtors.)	

**ORDER AUTHORIZING THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS TO EMPLOY AND RETAIN KPMG LLP
AS ITS FINANCIAL ADVISORS**

Upon consideration of the application (the “**Application**”) of the Official Committee of Unsecured Creditors (the “**Committee**”) of the above-captioned debtors and debtors-in-possession (collectively the “**Debtors**”), for the entry of an order, pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “**Bankruptcy Code**”), and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure, authorizing and approving the Committee’s employment and retention of KPMG LLP as its financial advisors, nunc pro tunc to June 25, 2004; and upon the affidavit of Leon Szlezinger, the affidavit of Bill A. Traylor, and the affidavit of Payroll Outsourcing Plus, Inc. (the “**Affidavits**”), which are annexed to the Application; and the Court being satisfied based on the representations made in the Application and the Affidavits that (i) except as disclosed in the Affidavits and the exhibits attached thereto, KPMG LLP represents no interest adverse to the Debtors’ estates or creditors with respect to the matters upon which KPMG LLP is to be engaged, and (ii) the employment of KPMG LLP is necessary and in the best interests of the Committee and the Debtors’ estates; and it appearing that due and proper notice of the Application having been provided; and after due deliberation, and sufficient cause appearing therefore, it is hereby

ORDERED, that the Application is granted in its entirety; and it is further

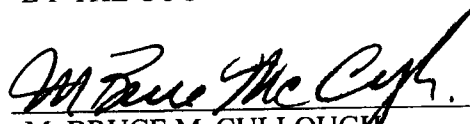
ORDERED, that the Committee's retention of KPMG LLP as its financial advisors, nunc pro tunc to June 25, 2004, is hereby approved according to the terms set forth in the Application; and it is further

ORDERED, that the Committee is authorized to retain and employ Bill A. Traylor, an industry specialist, to assist KPMG LLP in providing services to the Committee, and that Bill A. Traylor will be employed and compensated by Payroll Outsourcing Plus, Inc., pursuant to the terms set forth in the Application; and it is further

ORDERED, that KPMG LLP shall be compensated in accordance with Sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may be then applicable, as well as any procedures fixed by order of this Court.

Dated: 8/27, 2004

BY THE COURT:



M. BRUCE McCULLOUGH
UNITED STATES BANKRUPTCY JUDGE

FILED

SEP 15 2004

UNITED STATES BANKRUPTCY COURT
DISTRICT 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: Aug 25, 2004

The following entities were served by first class mail on Aug 27, 2004.
aty +David Bruce Salzman, 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: Aug 27, 2004

Signature:

