UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In re	) Case No. 04-27848-MBM
	) Chapter 11
ACR MANAGEMENT, LLC, *et al.*,	)
	)
Debtors.	) Jointly Administered
	)

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF MESIROW FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS, *NUNC PRO TUNC* TO SEPTEMBER 16, 2004

Upon the application (the **"Application"**) of the Official Committee of Unsecured Creditors (the **"Committee"**) in the above-styled cases of ACR Management, LLC, *et al.*, (collectively, the **"Debtors"**), for entry of an Order, pursuant to sections 328 and 1103 of the United States Bankruptcy Code, 11 U.S.C. §§101-1330, as amended (the **"Bankruptcy Code"**), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the **"Bankruptcy Rules"**) and the Local Rules for the Western District of Pennsylvania (the **"Local Bankruptcy Rules"**) authorizing the retention and employment of Mesirow Financial Consulting, LLC (**"MFC"**) as financial advisors to the Committee, *nunc pro tunc* to September 16, 2004, and upon the Affidavit of Leon Szlezinger (the **"Szlezinger Affidavit"**), and the Court being satisfied, based on the representations made in the Application and the Szlezinger Affidavit, that MFC holds or represents no interest adverse to the Debtors' estates, is a "disinterested person" as the term is defined under section 101(14) of the Bankruptcy Code, and is otherwise qualified for employment under sections 328 and 1103 of the Bankruptcy Code, that MFC's employment is necessary and in the best interest of the creditors of Debtors' estates; and it further appearing that proper and adequate notice has been given and that no

other or further notice is necessary; and after due deliberation thereon, and good and sufficient cause appearing therefor, it is hereby

ORDERED that the Application is granted and the employment and retention of MFC pursuant to the terms and conditions set forth in the Application and Szlezinger Affidavit is approved in all respects; and it is further

ORDERED that, pursuant to sections 328 and 1103 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016 and Local Bankruptcy Rules, the Committee is hereby authorized to employ MFC as its financial advisors, *nunc pro tunc* to September 16, 2004, to perform the services set forth in the Application; and it is further

ORDERED that MFC shall be compensated in accordance with any fee procedures orders of record in these cases and the procedures set forth in sections 328, 330 and 331 of the Bankruptcy Code, such Bankruptcy Rules and Local Bankruptcy Rules as may then be applicable, from time to time, and such other procedures as may be fixed by order of this Court.

Dated:_____

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United States Bankruptcy Judge

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