EXHIBIT “1”

FORM B10 (Official Form 10) (12/03)

UNITED STATES BANKRUPTCY COURT DISTRICT WESTERN OF PA

PROOF OF CLAIM

Name of Debtor
ANTHONY CRANE RENTAL L P

Case Number
04-27857 WP

NOTE This form should not be used to make a claimfor an administrative expense arising after the commencement of the case A request' for payment of an administrative expense may be filed pursuant to 11 U S C §503

Name and address of Creditor (This person or other entity to who the debtor owes money or property)

PENNSYLVANIA DEPARTMENT OF REVENUE

Name and address where notices should be sent

Pennsylvania Department of Revenue
Commonwealth of Pennsylvania
Bankruptcy Division
Department 280946
Harrisburg PA 17128 0496

Telephone number (717) 783 8989

☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim Attach copy of statement giving particulars

☐ Check box if you have never received any notices from the bankruptcy court in this case

☐ Check box if the address differs from the address on the envelope sent to you by the court

THIS SPACE FOR COURT USE ONLY

Account or other number by which identifies debtor

EIN 251739175

SSN

Check here if this claim

☐ Replaces

☐ Amends a previously filed claim dated

1 Basis for Claim

☐ Goods Sold
☐ Services performed
☐ Money loaned
☐ Personal injury/wrongful death
☑ Taxes
☐ Other

☐ Retiree benefits a defined in 11 U S C §1114(a)

☐ Wages salaries and compensation (fill out below)

Your SS#

Unpaid compensation for services performed

From _____ (date) to _____ (date)

2 Date debt was incurred "See Attached"

3 If court judgement, date obtained "See Attached"

4 Total Amount of Claim at Time Case Filed

$2,239 28	$0 00	$2,887,424 54	$2,889,663 82
(unsecured)	(secured)	(priority)	(Total)

If all or part of your claim is secured or entitled to priority also complete item 5 or 7 below

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim Attach itemized statement of all interest or additional charges

5 Secured Claim

☐ Check this box if your claim is secured by collateral (including a right of setoff)

Brief Description of Collateral

☐ Real Estate ☐ Motor Vehicle

☐ Other _____

Value of Collateral $ Unknown

Amount of arrearage and other charges at time case filed included in secred claim if any $0 00

6 Unsecured Nonpriority Claim $ 2,239 28

☐ Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority

7 Unsecured Priority Claim

☑ Check this box if you have an unsecured priority claim

Amount entities to priority $2 887 424 54

Specify the priority of the claim

☐ Wages salaries or commissions (up to $4000) * earned within 90 days before filing of the bankruptcy petition of cessation of the debtor's business whichever is earlier 11 U S C § 507(a)(3)

☐ Contributions to an employee benefit plan 11 U S C § 507(a)(4)

☐ Up to $2 100* of deposits toward purchase lease or rental of property or services for personal family or household use 11 U S C § 507(a)(8)

☐ Alimony maintenance or support owed to a spouse, or child 11 U S C § 507(a)(7)

☑ Taxes or penalties owed to governmental units 11 U S C § 507(a)(8)

☐ Other Specify applicable paragraph of 11 U S C § 507(a)(___)

**Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after date of adjustment*

7 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this claim

8 Supporting Documents Attach copies of supporting documents such as promissory notes purchase orders invoices itemized statements of running accounts contracts court judgements mortgages security aggreements, and evidence of perfection of lien DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available explain If the documents are voluminous attach a summary

9 Date Stamped Copy To receive an acknowledgement of the filing of your claim enclose a stamped, self-addressed envelope and a copy of this proof of claim

THIS SPACE FOR COURT USE ONLY

FILED
AUG 24 2004
BMC
A C R Management
00455

Date 8/16/04

Sign and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

Michelle B Jenkins as **Michelle B Jenkins, Chief**

Penalty for presenting a fraudulent claim Fine of up to $500 000 or imprisonment for up to 5 years or both 18 U S C §§ 152 and 3571

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128-0946

Roseann Latimore

SUPPORTING DOCUMENTATION FOR TAXES DUE THE COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE

☑ Original Claim
☐ Amended Claim

This claim supercedes all Previous claims filed

Date Amended

ANTHONY CRANE RENTAL L P
MAXIM CRANE WORKS

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

Petition Filing Date 06/14/2004
Case Number 0427857 WP
Chapter 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth At this present time of the filing of this proof of claim the Debtor was indebted to the Commonwealth in the

SUM OF $2,889,663 82 for the following

☑ State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P S 7210

☐ Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P S 7301

☐ Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P S 7301

☑ Corporate Net Income Tax

☐ Capital Stock-Franchise Tax

☐ Corporate Loans Tax

☐ Other

SECURED CLAIMS (Tax lien(s) filed before petition date)

See attached statement of account detailing the liability

Total secured claim _____

Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability

Total administrative _____

UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority Liabilities existing before petition date.

See attached statement of account detailing the liability

Total unsecured priority $2,887,424 54

UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the petition filing date.

See attached statement of account detailing the liability

Total unsecured non-priority claim $2,239 28

All payments of this claim have been credited and deducted for the purpose of making this proof of claim

_____
(Representative Bureau of Compliance)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128 0946

Roseann Latimore

BANKRUPTCY STATEMENT OF ACCOUNT

Pet Date 6/14/2004
Cause Number 0427857 WP
Chapter 11

ANTHONY CRANE RENTAL L P
800 WATERFRONT DR
PITTSBURGH PA 15222

Primary Tax Numbers

Emp Identification Number 251739175
Sales Tax License Number 02382023
Social Security Number
Corp Tax Number 2394383
Other Number

Additional Debtors and/or Names	SSN	EIN
MAXIM CRANE WORKS		251251095

Note

TYPE OF CLAIM UNSECURED NON-PRIORITY **Tax Number:** 02382023

TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	☐	4Q 02	$0 00	$0 00	$0 00	$35 28	$35 28
Lien Filing Date		County Lien Filed			Lien Docket Number		
		TOTAL	$0 00	$0 00	$0 00	$35 28	$35 28

TYPE OF CLAIM UNSECURED NON-PRIORITY **Tax Number:** 2394383

TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	☒	2003	$0 00	$0 00	$0 00	$851 00	$851 00
Lien Filing Date		County Lien Filed			Lien Docket Number		
		TOTAL	$0 00	$0 00	$0 00	$851 00	$851 00

TYPE OF CLAIM UNSECURED NON-PRIORITY **Tax Number:** 9512154(01)

TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	☐	1999	$0 00	$0 00	$0 00	$325 00	$325 00
CT	☐	2000	$0 00	$0 00	$0 00	$330 00	$330 00
CT	☐	2002	$0 00	$0 00	$0 00	$349 00	$349 00
CT	☒	2003	$0 00	$0 00	$0 00	$349 00	$349 00
Lien Filing Date		County Lien Filed			Lien Docket Number		
		TOTAL	$0 00	$0 00	$0 00	$1 353 00	$1 353 00

TYPE OF CLAIM UNSECURED PRIORITY **Tax Number:** 02382023

TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	☐	4Q 02	$204 978 85	$89 935 87	$0 00	$0 00	$294 914 72
ST	☐	2Q 04	$1 395 40	$0 00	$0 00	$0 00	$1 395 40
ST	☐	2Q 99	$1 668 646 71	$822 035 71	$0 00	$0 00	$2 490 682 42
Lien Filing Date		County Lien Filed			Lien Docket Number		
		TOTAL	$1 875 020 96	$911 971 58	$0 00	$0 00	$2 786 992 54

LEGEND

ST = Sales Use and Hotel Ocupancy Tax
CT = Corporation Tax
EMP = Employer Withholding
AN = Individual Income Tax
MT = Mass Transit
MC = Motor Carrier
LF = Liquid Fuels
OF = Oil Franchise
PTA = Public Transportation Assistance Act

Personal Income Tax Estimates Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040 Information can be mailed to debtor or debtor's counsel upon written request without the need for filing a formal objection An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED

ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128-0946
Roseann Latimore

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800 WATERFRONT DR
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Other Number

Additional Debtors and/or Names	SSN	EIN
MAXIM CRANE WORKS		251251095

Note

TYPE OF CLAIM UNSECURED PRIORITY **Tax Number:** 2394383

TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	☒	2003	$60 128 00	$397 00	$0 00	$0 00	$60 525 00
Lien Filing Date		County Lien Filed			Lien Docket Number		
		TOTAL	$60 128 00	$397 00	$0 00	$0 00	$60 525 00

TYPE OF CLAIM UNSECURED PRIORITY **Tax Number:** 9512154(01)

TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	☐	1999	$7 545 00	$2 073 00	$0 00	$0 00	$9 618 00
CT	☐	2000	$7 961 00	$1 529 00	$0 00	$0 00	$9,490 00
CT	☐	2002	$9 940 00	$536 00	$0 00	$317 00	$10 793 00
CT	☒	2003	$9 940 00	$66 00	$0 00	$0 00	$10 006 00
Lien Filing Date		County Lien Filed			Lien Docket Number		
		TOTAL	$35 386 00	$4 204 00	$0 00	$317 00	$39 907 00

LEGEND

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CT = Corporation Tax
EMP = Employer Withholding
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ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE

BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

August 12, 2004

DOUGLAS ANTHONY CAMPBELL
1700 GRANT BUILDING
PITTSBURGH, PA 15219

Dear DOUGLAS ANTHONY CAMPBELL

Re ANTHONY CRANE RENTAL L P
Case Number 04-27857

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division This represents a claim in the sum of

$2,889,663 82

holding for tomorrow ECFT

Sincerely,

Roseann Latimore
Bankruptcy Review Section
Bankruptcy Division
(717) 705-3811
Fax (717) 783-4331

Enclosures

BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

August 12, 2004

DOUGLAS ANTHONY CAMPBELL
1700 GRANT BUILDING
PITTSBURGH, PA 15219

Dear DOUGLAS ANTHONY CAMPBELL

Re ANTHONY CRANE RENTAL L P
Case Number 04-27857

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division This represents a claim in the sum of

$2,889,663 82

Sincerely,

Roseann Latimore
Bankruptcy Review Section
Bankruptcy Division
(717) 705-3811
Fax (717) 783-4331

Enclosures

BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128 0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

August 12 2004

Pennsylvania (Pit) U S Bankruptcy Court
Western District
Clerk's Office - Pittsburgh Div
P O Box 165
Pittsburgh, PA 15230

Case No 04-27857 WP
ANTHONY CRANE RENTAL L P
MAXIM CRANE WORKS

Dear Clerk of Courts

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance This represents a claim in the sum of

$ 2,889,663 82

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 705-3811
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

1700 Grant Building
Pittsburgh, PA 15219-2399
Telephone 412-261-0310
Facsimile 412-261-5066

Campbell & Levine, LLC

Attorneys at Law

August 23, 2004

Via Federal Express

ACR Management, et al
c/o Bankruptcy Management Corp
1330 E Franklin Avenue
El Segundo, CA 90245

Re ACR Management, LLC
Jointly Administered at Case No 04-27848
U S Bankruptcy Court Western District of PA

Dear Sir or Madam

Enclosed are a number of proofs of claim that Campbell & Levine has received from creditors in the referenced case Some indicate that they have been filed with the Bankruptcy Court but do not state that BMC has been provided a copy In the interest of caution, we will forward to you copies of all proofs of claim that we receive

If you have another procedure that you would like followed, please do not hesitate to let me know

Very truly yours,

Michele Kennedy

Michele Kennedy
Paralegal

mk

Enclosures