

Baker & Hostetler LLP

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June 12, 2007

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*Re: Confirmation of Joint Plan of Liquidation Filed by Debtors and the Committee*

To: Unsecured Creditors of CEP Holdings, LLC:

Counsel for CEP Holdings, LLC and its affiliated debtors and debtors in possession (the "Debtors") writes to encourage you to **VOTE IN FAVOR** of the First Amended Joint Plan of Liquidation (as it may be amended, the "Plan").

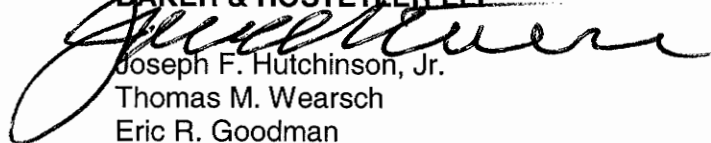
A hearing to consider confirmation of the Plan is scheduled for 1:30 p.m., Eastern Time, on July 24, 2007 in the Judge's usual courtroom at United States Bankruptcy Court, 455 U.S. Courthouse, 2 South Main Street, Akron, Ohio 44308. This hearing may be continued from time to time without further notice, other than the announcement of the adjourned date(s).

In order for your vote to be counted, you must complete all required information on the ballot and return the completed ballot to the address indicated on the ballot so that it is received by **5:00 p.m., Eastern Time, on July 13, 2007.**

The Plan is proposed jointly by the Debtors and the Committee and is the product of extensive negotiations with numerous parties. The Debtors believe that, under the circumstances, the Plan represents a fair and equitable distribution of the Debtors' assets, as more fully described in the Disclosure Statement.

Requests for additional copies of the Plan and the related Disclosure Statement may be made in writing or orally to BMC Group, Inc., CEP HOLDINGS, LLC, et al., c/o BMC Group, PO Box 903, El Segundo, CA 90245-0903 (telephone number **(888) 909-0100**). Copies of the Plan and Disclosure Statement also are available for review, without charge, at <http://www.bmcgroup.com/cep>.

**BAKER & HOSTETLER LLP**



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June 5, 2007

Re: *In re CEP Holdings, LLC, et al (the "Debtors")  
Case No. 06-51848-MSS (Jointly Administered)  
First Amended Joint Plan of Liquidation*

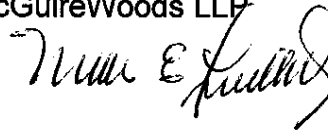
To Creditors and Parties-in-Interest:

McGuireWoods is counsel to the Official Committee of Unsecured Creditors of CEP Holdings, LLC, Creative Engineered Polymer Products, LLC and Thermoplastics Acquisition LLC (the "Committee"). Enclosed please find the First Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code Proposed by the Debtors and the Committee Dated May 25, 2007 (the "First Amended Plan"). Please be advised that the Committee actively participated in the preparation and negotiation of the First Amended Plan and is, in fact, a co-proponent of the First Amended Plan. The Committee submits that the First Amended Plan provides the greatest means of return to the Debtors' creditors. As such, the Committee recommends that creditors vote to accept the confirmation of the First Amended Plan.

Please feel free to call me with any questions or comments that you may have.

Very truly yours,

McGuireWoods LLP



Mark E. Freedlander