

EXHIBIT A

**ADVIDAVIT OF MARTHA E. M. KOPACZ
IN SUPPORT OF APPLICATION TO RETAIN AND
EMPLOY GRANT THORNTON LLP**

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

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In re: :
: Case No. 06-51848
CEP HOLDINGS, LLC, et al., ¹ : (Jointly Administered)
: Debtors: Chapter 11
: :
: Honorable Marilyn Shea-Stonum
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**AFFIDAVIT OF MARTHA E. M. KOPACZ PURSUANT TO FED. R. BANKR. PRO. 2014(a)
IN SUPPORT OF THE APPLICATION FOR ORDER PURSUANT TO § 1103(a) OF THE
BANKRUPTCY CODE AUTHORIZING EMPLOYMENT AND RETENTION OF GRANT
THORNTON LLP AS FINANCIAL ADVISOR TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

I, Martha E. M. Kopacz (“Affiant”), being duly sworn, state as follows:

1. This Affidavit is being submitted in support of the Application of the Official Committee of Unsecured Creditors for an Order Pursuant to 11 U.S.C §1103(a) Authorizing the Retention and Employment of Grant Thornton LLP as Financial Advisor for the Official Committee of Unsecured Creditors (the “Application”).
2. I am the Managing Principal of the Recovery & Reorganization Group and a member of the accounting and consulting firm of Grant Thornton LLP.
3. No agreement or understanding exists between me or any other person for the division or sharing of compensation that is or would be prohibited by statute.
4. In an effort to perform a examination of relationships that could have the

¹ The Debtors include: CEP Holdings, LLC, Creative Engineered Polymer Products, LLC and Thermoplastics Acquisition, LLC.

potential to constitute a conflict of interest or otherwise render Grant Thornton LLP not “disinterested,” as that term is used in Title 11, United States Code (the “Bankruptcy Code”), Grant Thornton LLP has reviewed its records with respect to the secured creditors, the entities identified on the Debtors’ List of their Twenty Largest Unsecured Creditors, and the Debtors as shown on Exhibit B to this Affidavit. Except as provided in paragraph 5 below and shown on Exhibit B attached hereto, to the best of my knowledge, Grant Thornton LLP has no connection with the Debtors, any other party in interest, their respective attorneys or accountants, the United States Trustee, or any person employed in the Office of the United States Trustee. Based on this review, I believe that Grant Thornton LLP is a “disinterested person” within the meaning of §§ 101(14) and 327 of the Bankruptcy Code.

5. Prior to the commencement of these cases, certain principals and employees of Grant Thornton LLP were retained by an informal group of creditors. At that time, these professionals were employed by Stout Risius Ross, Inc. (“SRR”) in its Restructuring and Performance Improvement Group. SRR received a pre-petition retainer in the amount of \$30,000.

6. On September 29, 2006 Grant Thornton LLP acquired the Restructuring Performance Improvement Group of SRR. Pursuant to the Asset Purchase Agreement governing that transaction, SRR has agreed to transfer the \$30,000 retainer received from the Debtors to Grant Thornton LLP upon Grant Thornton LLP’s retention in this matter pursuant to this Court’s order.

7. Currently or in the past, Grant Thornton LLP has represented, and may in future represent, Ford Motor Company in matters wholly unrelated to these cases. Prior to this engagement, Stout Risius Ross, Inc. (“SRR”) was engaged by Ford Motor Company to provide operational supply chain management services related to CEP Holdings, LLC, et al. SRR’s

engagement with Ford in relation to CEP Holdings, LLC, et al. has been completed. Grant Thornton LLP has no prior connection to the Debtors. Stout Risius Ross, Inc. and Grant Thornton LLP received a waiver from Ford Motor Company to work on this engagement and believe any prior work not adverse to these cases, but beneficial to interests of the Official Committee of Unsecured Creditors.

8. To the best of my knowledge, Grant Thornton LLP has not represented and does not currently represent any of the Debtors' current officers, directors or significant shareholders.

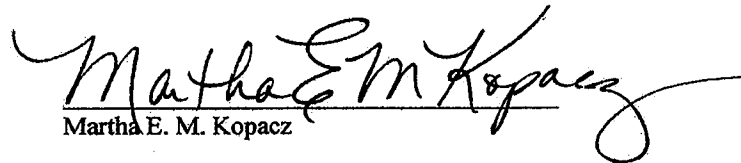
9. Grant Thornton LLP intends to apply for compensation on an hourly basis for professional services rendered in connection with these Chapter 11 cases, and to seek reimbursement of actual, necessary expenses and other charges incurred by Grant Thornton LLP, subject to the approval of this Court and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and further orders of this Court.

10. Grant Thornton LLP has a range of hourly rates that it charges for its professionals' services. The hourly rates set forth in the Application are within the range of Grant Thornton LLP's standard hourly rates for work of this nature. These rates are set at a level designed to fairly compensate Grant Thornton LLP for the work of its professionals and paraprofessionals and to cover fixed and routine overhead expenses. It is the Grant Thornton LLP's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's cases. The expenses charged to Grant Thornton LLP's clients include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special and or hand delivery charges, document word processing charges, photocopying charges, travel expenses, expenses for computerized research, transcription costs, as well as non-ordinary overhead expenses. Grant Thornton LLP will charge for these expenses

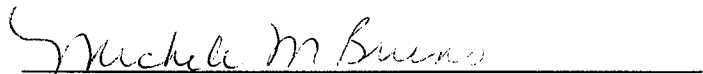
in the manner and at rates consistent with charges made to the Grant Thornton LLP's other non-bankruptcy clients. Grant Thornton LLP regularly adjusts its hourly rates on an annual basis.

11. The retention of Grant Thornton LLP is in the best interest of the Committee and the Estate.

12. Grant Thornton LLP will supplement the disclosures in this Affidavit if and when necessary, to disclose any further pertinent relationships or connections that require disclosure in these proceedings.


Martha E. M. Kopacz

SWORN TO AND SUBSCRIBED before me, a Notary Public for the State of Michigan and County of Wayne on this 19 day of October, 2006.


Notary Public
My Commission Expires: 4-20-13

MICHELE M. BRUNO
NOTARY PUBLIC, STATE OF MI
COUNTY OF OAKLAND
MY COMMISSION EXPIRES Apr 20, 2013
ACTING IN COUNTY OF Oakland