

EXHIBIT A

FEIL DECLARATION

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

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In re: :
 : Case No. 06-_____

CEP HOLDINGS, LLC, et al.,¹ : (Jointly Administered)
 :
 :
 Debtors. : Chapter 11
 :
 : Honorable Russ Kendig
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**DECLARATION OF TINAMARIE FEIL IN SUPPORT OF
APPLICATION OF DEBTORS AND DEBTORS IN POSSESSION
FOR ENTRY OF AN ORDER AUTHORIZING EMPLOYMENT
AND RETENTION OF BMC GROUP, INC AS CLAIMS, NOTICING AND
BALLOTING AGENT FOR THE DEBTORS AND DEBTORS IN POSSESSION**

Tinamarie Feil, under penalty of perjury, states that the following is true to the best of my knowledge, information and belief:

1. I am the Chief Financial Officer of BMC Group, Inc. (“**BMC**”), with offices located at 77 W. Wacker Dr., Ste. 1400, Chicago, IL 60601 (312-423-1400) and whose headquarters are located at 720 Third Ave., 23rd Fl. Seattle, WA 98104 (206-516-3300). I submit this declaration (the “**Declaration**”) in support of the application (the “**Application**”)² of CEP Holdings, LLC and its affiliated debtors and debtors in possession (each a “**Debtor**” collectively, the “**Debtors**” or “**CEP**”) in the above-captioned Chapter 11 cases (the “**Cases**”) for entry of an order authorizing the appointment of BMC as claims, noticing and balloting agent for the Debtors in the Cases.

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

² All capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Application.

2. The services my firm proposes to render to the Clerk of the Court (the “**Clerk**”) and the Debtors as consulting agent and custodian of court records are set forth in the Engagement Letter attached as **Exhibit 1**.

3. BMC specializes in providing consulting and data processing services to Chapter 11 debtors in connection with administration and reconciliation of claims as well as administration of plan of reorganization balloting. BMC has provided identical or substantially similar services to other Chapter 11 debtors in this and other jurisdictions. *See, e.g., In re Musicland Holding Corp.*, No. 06-10064 (Bankr. S.D.N.Y.); *In re Oxford Auto., Inc.*, et al., No. 04-74377 (Bankr. E.D. Mich.); *In re ATA Holdings Corp.*, No. 04-19866 (Bankr. S.D. Ind.); *In re Am. Commercial Lines*, No. 03-90305 (Bankr. S.D. Ind.); *In re Fansteel*, 02-10109 (Bankr. D. Del.); *In re Conseco, Inc.*, 02-B-49672 (Bankr. N.D. Ill.). Accordingly, I believe that BMC is well qualified to act as agent for the Clerk in this matter.

4. Based on the information available to me, I believe that BMC is a “disinterested person” within the meaning of 101(14) of the Bankruptcy Code and holds no interest adverse to the Debtors and their estates for the matters for which BMC is to be employed.

5. I am not related or connected to and, to the best of my knowledge, no other employee or consultant of BMC is related or connected to any United States Bankruptcy Judge or the United States Trustee or to any employee in the offices thereof.

6. As part of its diverse business, BMC is the notice, claims and balloting agent for debtors in numerous cases, proceedings and transactions involving many different creditors, professionals, including attorneys, accountants, investment bankers and financial consultants, some of which may represent claimants and parties-in-interest in these Chapter 11 Cases. Further, BMC has in the past, and may in the future, be represented by attorneys and law firms in

the legal community, some of whom may be involved in these proceedings. In addition, BMC has in the part and will likely in the future be working with or against other professionals involved in these Chapter 11 Cases in matters unrelated to these Chapter 11 Cases. Based on my current knowledge of the parties involved, and to the best of my knowledge, none of these business relations constitute interests adverse to the Debtors' estates with respect to the matters upon which BMC is to be engaged.

7. BMC is not a creditor of the Debtors.

8. As compensation for the services provided, BMC will bill the Debtors in accordance with the amounts and procedures set forth in the Engagement Letter. In an effort to reduce the administrative expenses related to BMC's retention, no fee application or other filing with this Court will be required. The prices set forth in the Engagement Letter are at least as favorable as those charged by BMC to other Chapter 11 debtors for similar services.

9. BMC received a prepetition retainer of \$20,000 to cover prepetition services. BMC has requested its retainer be increased to \$50,000 for the postpetition services to be provided under the Engagement Letter.

10. The customary hourly rates, subject to periodic adjustments, charged by the professionals anticipated to be assigned to these Cases are as follows:

Title	Hourly Rate
Seniors/Principals	\$180 - \$275 per hour
Consultants	\$100 - \$175 per hour
Case Support	\$65 - \$95 per hour
Data Entry / Administrative Support	\$45 per hour

11. BMC has no agreement with any other entity to share with such entity any compensation received by BMC in connection with these Chapter 11 Cases.

12. BMC will comply with all requests of the Clerk of the Court and follow the guidelines promulgated by the Judicial Conference of the United States for the implementation of 28 U.S.C. § 156(c).

To the best of my knowledge and belief, I declare that the foregoing is true and correct under penalty of perjury as provided for by 28 U.S.C. § 1746.

Dated: September 5, 2006
El Segundo, California


Tinamarie Feil

EXHIBIT 1

ENGAGEMENT LETTER

AGREEMENT FOR SERVICES

This Agreement (the "Agreement") dated as of June __, 2006, is entered between Creative Engineered Polymer Products, LLC and its affiliates and subsidiaries ("Customer") and BMC Group, Inc. ("BMC"). The services rendered by BMC pursuant to this Agreement will commence on the date first set forth above and will continue until the Agreement is terminated as set forth below.

TERMS AND CONDITIONS

I. SERVICES

In accordance with the terms and conditions contained in this Agreement and in the Fee Schedule annexed hereto, BMC agrees to provide services as follows: ~~(a) assisting the Customer, Counsel and Office of the Clerk with noticing and claims handling and (b) assisting Customer with the compilation, administration, evaluation and production of documents and information necessary to support a restructuring effort.~~ At Customer's, Counsel's or the Clerk's Office's direction, as the case may be, and in accordance with any court orders or rules in the bankruptcy case(s) (including any court order authorizing BMC's engagement), BMC will (1) prepare and serve those notices required in the bankruptcy case(s); (2) receive, record and maintain copies of all proofs of claim and proofs of interest filed in the bankruptcy case(s); (3) create and maintain the official claims register(s); (4) receive and record all transfers of claims pursuant to Bankruptcy Rule 3001(e); (5) maintain an up-to-date mailing list for all entities who have filed proofs of claim and/or requests for notices in the bankruptcy case(s); (6) assist Customer and Counsel with the administrative management, reconciliation and resolution of claims; (7) mail and tabulate ballots for purposes of plan voting; (8) assist with the preparation and maintenance of Customer's Schedules of Assets and Liabilities, Statements of Financial Affairs and other master lists and databases of creditors, assets and liabilities, (9) assist with the production of reports, exhibits and schedules of information for use by the Customer, Counsel or to be delivered to the Court, the Clerk's Office, the U.S. Trustee or third parties; (10) provide other technical and document management services of a similar nature requested by the Customer or the Clerk's office; (11) facilitate or perform distributions; and (12) maintain a Customer call center.

II. TECHNOLOGY SUPPORT

BMC agrees to provide computer software support and to educate and train Customer in the use of the support software, provide BMC's standard reports as well as consulting and programming support for Customer requested reports, program modifications, data base modification, and/or other features.

III. PRICES, CHARGES AND PAYMENT

- A. BMC agrees to charge, and Customer agrees to pay, BMC's standard prices for its services, expenses and supplies at the rates or prices in effect on the day such services and/or supplies are provided to the Customer, in accordance with the Fee Schedule annexed hereto.
- B. At the commencement of the Agreement, Customer will provide BMC with an initial advance payment retainer ("Initial Retainer") in the amount of twenty thousand dollars (\$20,000). In the event that a filing under Title 11 of Chapter 11 of the United States Code is necessary, Customer agrees to increase the amount of the retainer (the "Increased Retainer") to fifty thousand dollars (\$50,000), however, such a filing (or expectation of such a filing) is not a prerequisite to an increase of the retainer and BMC may request and Customer may increase such retainer irrespective of such filing. Customer shall keep the

Initial Retainer or Increased Retainer, as applicable, "evergreen" by making weekly payments, as necessary, to BMC, in the amount necessary to restore the balance of the retainer to \$20,000.00 or \$50,000, as applicable.¹ The retainer or any portion thereof may be applied as set forth in Paragraph III.E below to payment for postage and courier charges, provided however, that In addition, the retainer will be applied to BMC's final bill for services and expenses rendered or incurred on behalf of Customer. After application to the final bill, the unapplied portion of the retainer (if any) shall be refunded to Customer. Wire transfer information for transmission of the retainer is as follows:

Bank :	Citibank
Bank Address :	15233 Ventura Blvd. 1st Floor Sherman Oaks, CA 91403
ABA/Routing # :	322271724
Account #:	201381993 - BMC Group

- C. BMC raises its rates from time to time and generally does so each January to reflect changes in the business and economic environment.
- D. Customer agrees to pay BMC for reasonable out-of-pocket expenses for transportation, lodging, meals and related items.
- E. In connection with noticing services, for good cause and with advance notice to Customer, BMC may request and, in such event, Customer agrees to prepay, BMC estimated postage amounts with respect to each notice or shall authorize BMC to cause the courier's charges (such as UPS or FedEx) to be stated to Customer's own account with such courier.
- F. BMC agrees to invoice Customer for fees and expenses and Customer agrees that the amount invoiced is due and payable upon its receipt of the invoice. In the case of a dispute in the invoice amount, notice shall be given to BMC within twenty (20) days of receipt of the invoice by Customer. Interest shall not accrue on any amounts in dispute. The balance of the invoice amount is due and payable in the normal course.
- G. BMC will look only to the Customer for payment of invoices and in no event shall Counsel be liable for any of BMC's invoices in connection with this Agreement.

IV. RIGHTS OF OWNERSHIP

- A. The parties understand that the software programs and other similar proprietary materials furnished by BMC pursuant to this Agreement and/or developed during the course of this Agreement by BMC are the sole property of BMC. The term "program" shall include, without limitation, data processing programs, specifications, applications, routines, sub-routines, procedural manuals, and documentation. Customer agrees not to copy or permit others to copy for unauthorized use the source code from the support software or any other programs or similar proprietary materials furnished pursuant to this Agreement.
- B. Customer further agrees that any ideas, concepts, know-how or techniques relating to data processing or BMC's performance of its services developed by BMC during the course of this Agreement shall be the exclusive property of BMC.

¹ BMC agrees, with respect to such retainer that BMC will, on a weekly basis, confer with the Company and obtain agreement from the Company for (1) the amount necessary to replenish the retainer to required amounts and (2) projections of the fees and expenses anticipated to be incurred by BMC in the following 7-day (or longer if requested) period.

- C. Upon Customer's request at any time or times while this Agreement is in effect, BMC shall immediately deliver to Customer at Customer's sole expense, any or all of the non-proprietary data, information and records held or controlled by BMC pursuant to this Agreement, in the form requested by Customer. Any information, data and records, in whatever form existing, whether provided to BMC by Customer or developed by BMC for Customer under this Agreement, may be retained by BMC until all amounts due under this Agreement are paid in full unless otherwise ordered by a court of competent jurisdiction, it being understood that neither party asserts rights of ownership in the official claims register or materials filed with BMC as an agent of the court.
- D. Customer shall remain liable for all charges imposed under this Agreement as a result of data or physical media maintained by BMC. BMC shall dispose of the data and media in the manner requested by Customer. ~~Customer agrees to pay BMC for reasonable~~ expenses incurred as a result of the disposition of the data or media. After giving Customer thirty (30) days advance notice, BMC reserves the right to dispose of data or media maintained by BMC for Customer if Customer has not utilized the services provided herein for a period of at least ninety (90) days or if Customer has not paid all charges due to BMC.

V. NON-SOLICITATION

Customer agrees that neither it nor its subsidiaries or other affiliated companies shall directly or indirectly solicit for employment, employ or otherwise retain staff of BMC during the term of this Agreement, nor for a period of twelve (12) months after termination of this Agreement, unless mutually agreed upon by both parties.

VI. CONFIDENTIALITY

BMC agrees to, and shall cause its servants, agents, employees, licensees, and subcontractors to, safeguard and keep confidential all data, records, information and communications of any sort or form, regardless of whether written, oral, visual or otherwise recorded or transmitted, with respect to Customer, but excluding such data, records, information and communications that exist in the public domain by reason other than a breach of BMC's obligations under this Section VI "Confidentiality" (the "Confidential Information"). BMC will use the Confidential Information only for the benefit of Customer in connection with the provision of services under this Agreement. Customer agrees to, and will cause its servants, agents, employees, licensees, and subcontractors to, keep all information with respect to BMC's system, procedures and software confidential; provided, however, that if either party is required to produce any such information by order of any governmental agency or other regulatory body, it may, upon not less than five (5) business days' written notice to the other party, release the required information. The obligations set forth in this paragraph shall survive termination of this Agreement.

VII. TERMINATION

- A. This Agreement shall remain in full force and effect until terminated by Customer on twenty (20) days' prior written notice received by BMC, or, by BMC upon thirty (30) days' prior written notice received by the Customer. In the event the Customer files for bankruptcy protection, the Agreement shall not be terminated without 10 day advance written notice to the Clerk of the United States Bankruptcy Court unless the party or parties seeking termination have received the court's authorization to terminate the agreement.

- B. In the event that this Agreement is terminated, regardless of the reason for such termination, BMC shall (i) cooperate with the Clerk of the United States Bankruptcy Court to effect an orderly transition of data and functions and (ii) cooperate with Customer to orderly transfer to Customer or its designee (or destroy, at Customer's direction) data, records, and information in its possession or control and to effect an orderly transition of record-keeping functions. BMC shall provide all necessary staff, services and assistance required for an orderly transfer and transition. Customer agrees to pay for such services in accordance with BMC's then existing prices for such services.
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VIII. SYSTEM IMPROVEMENTS

BMC's policy is to provide continuous improvements in the quality of service to the Customer. BMC, therefore, reserves the right to make changes in operation procedure, operating systems, programming languages, general purpose library programs, application programs, time period of accessibility, types of terminals and other equipment and the BMC data center serving the Customer.

IX. LIMITATIONS OF LIABILITY AND INDEMNIFICATION

Except with respect to breaches under Section VI "Confidentiality" above, Customer shall indemnify and hold BMC, its officers, employees and agents harmless against any losses, claims, damages, judgments, liabilities and expense (including reasonable counsel fees and expenses) resulting from action taken or permitted by BMC in good faith with due care and without negligence in reliance upon instructions or orders received from Customer as to anything arising in connection with its performance under this Agreement. Except with respect to breaches under Section VI "Confidentiality" above, BMC shall be without liability to Customer with respect to any performance or non-performance, in accordance with the terms of this Agreement or instructions properly received pursuant hereto, if done in good faith and without negligence or willful or wanton misconduct. Except with respect to breaches under Section VI "Confidentiality" above, in no event shall liability to Customer for any losses or damages, whether direct or indirect, arising out of this Agreement exceed the total amount billed or billable to Customer for the portion of the particular work which gave rise to the loss or damage. Except with respect to breaches under Section VI "Confidentiality", in no event shall BMC be liable for any indirect, special or consequential damages such as loss of anticipated profits or other economic loss in connection with or arising out of the services provided for in this Agreement.

X. INDEPENDENT CONTRACTORS

Customer and BMC are and shall be independent contractors of each other and no agency, partnership, joint venture or employment relationship shall arise, directly or indirectly, as a result of this Agreement.

XI. NOTICES

All notices in connection with this Agreement shall be given or made upon the respective parties in writing by facsimile and overnight courier and shall be deemed as given, if by facsimile, on the business day immediately following confirmed transmission, or if by courier, on the day it is delivered by such courier to the appropriate address set forth below:

BMC Group, Inc. Attn: Tinamarie Feil, CFO 720 Third Avenue, 23rd Floor Seattle, WA 98104 Telephone (206) 516-3300 Facsimile (206) 516-3304	Creative Engineered Polymer Products, LLC Attn: Joseph Mallak, President & CEO 3560 West Market Street, Ste 340 Akron, Ohio 44333 Telephone (330) 664-2942 Facsimile (330) 664-2959
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Or to such other address as the party to receive the notice or request so designates by written notice to the other.

XII. APPLICABLE LAW

This Agreement shall be construed in accordance with the laws of the State of Washington and may be modified only by a written instrument duly executed by an authorized representative of Customer and an officer of BMC.

XIII. ENTIRE AGREEMENT/ MODIFICATIONS

Each party acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and further agrees that it is the complete and exclusive statement of the agreement between the parties, which supersedes and merges all prior proposals, understandings and other agreements, oral and written between the parties relating to the subject matter of this Agreement. The Agreement may be modified or altered by written instrument duly executed by both parties. Customer represents that it has the authority to enter into this Agreement, and understands it may be subject to bankruptcy court approval, and the Agreement is non-dischargeable under any applicable statute or law. If any provision of this Agreement shall be held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall in no way be affected or impaired thereby. In the event of any conflict between a term of this Agreement and any order of the court exercising jurisdiction over the Customer's bankruptcy case(s), the terms of the order shall govern.

XIV. ASSIGNMENT

This Agreement and the rights and duties hereunder shall not be assignable by the parties hereto except upon written consent of the other, with the exception that this Agreement can be assigned by BMC to a wholly owned subsidiary of BMC.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

BMC Group, Inc. By: <i>Tinamarie Feil</i> Name: Tinamarie Feil Title: CFO Date: <i>6/30/06</i>	Creative Engineered Polymer Products, LLC By: <i>Dale M Hart</i> Name: Joseph Mallak Title: President & CEO Date: <i>6/29/06</i>
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