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IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
AKRON

IN RE: CEP HOLDINGS, LLC et al.

CHAPTER: 11

CASE NO: 06-51848

**OBJECTION TO THE MOTION FOR ORDER (A) GRANTING
AUTHORITY FOR THE SALE OF ASSETS FOR THE DEBTORS'
TUSCALOOSA, ALABAMA SALE FACILITY, FREE AND CLEAR
OF LIENS, CLAIMS AND OTHER ENCUMBRANCES GENERALLY.**


NOW COMES, Peyton C. Cochrane, Tax Collector for Tuscaloosa County, Alabama, objecting to the sale of property free and clear of liens, claims and other encumbrances generally. As ground for this objection, we show the following:

1. Tuscaloosa County has a secured claim represented on any unpaid personal property which are secured by a first priority statutory lien upon all assets of the Debtor located in Tuscaloosa County, Alabama. The State, County, City and School's 2006 lien is secured in the equipment of the sale.
2. The 1975 Code of Alabama states that ad valorem tax lien "...shall be superior to all other liens....Section 40-1-3". Therefore, we ask that our 2006 Tax Lien in the amount of \$24,297.55 attach to the proceeds of the sale.

"From and after October 1 of each year, when property becomes assessable the state shall have a lien upon each and every piece or parcel of property owned by any taxpayer for the payment of all taxes which may be assessed against him and upon each piece and parcel of property real or personal assessed to owner unknown, which lien shall continue until such taxes are paid, and the county shall have a like lien thereon for the payment of the taxes which may be assessed by it...[T]hese liens shall be superior to all other liens..."

3. The taxes are base upon statement of fact provided by the debtor's agent. We used the debtor's valuation for the purpose of determining the tax due Tuscaloosa County as of the lien date October 1, 2005, and become due and payable without delinquent fees and interest on December 31, 2006 for the 2006 tax year.

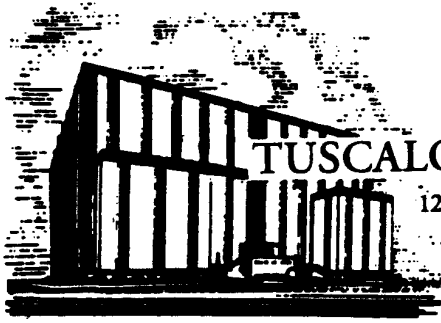
4. Enclosed is a copy of our claim for the 2006 tax year which was mailed to BMC Group on October 3, 2006, in the amount of \$24,297.55. Our office has not received a confirmation of our claim or a claim number.
5. We pray this Honorable court to recognize the validity of our claim for the 2006 tax year.



Peyton C. Cochrane, Tax Collector
Tuscaloosa County, Alabama

Date: November 3, 2006

cc. CEP Holdings, LLC, et al.
C/O BMC Group
P.O. Box 90245-0903
El Segundo, Ca. 90245-0903



TUSCALOOSA COUNTY TAX COLLECTOR

124 COURT HOUSE - 714 GREENSBORO AVENUE
TUSCALOOSA, ALABAMA 35401-1891

October 3, 2006

PHONE 205/349-3870 Ext. 230
FAX 205/758-6170

PEYTON C. COCHRANE
TAX COLLECTOR

CEP Holdings, LLC, et al.
C/O BMC Group.
P.O. Box 903
El Segundo, Ca. 90245-0903

RE: CEP Holdings, LLC, et al.
CASE NO: 06-51848

Dear Sir:

Enclosed is my SECURED claim in the amount of \$24,297.55 the 2006 ad valorem taxes on the above listed case. Our security is based on the Statutory Lien in the Code of Alabama, Section 40-1-3.

2006 taxes became a lien on October 1, 2005 and are due between October 1, and December 31, 2006.

Please return my copy of this claim in the self-addressed, stamped envelope that I have enclosed.

Sincerely,

Peyton C. Cochran
Tax Collector

PCC:bmm

Enclosures

United States Bankruptcy Court NORTHERN District of OHIO	PROOF OF CLAIM
--	-----------------------

In re (Name of Debtor) CEP HOLDINGS, LLC et al. CREATIVE ENGINEERED PRODUCTS, INC.	Case Number 06-51848
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NOTE: This form should not be used to make a claim for 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 of Creditor <i>(The person or other entity to whom the debtor owes money or property)</i> PEYTON C. COCHRANE, TAX COLLECTOR	<input type="checkbox"/> 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. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and Address Where Notices Should be Sent PEYTON C. COCHRANE, TAX COLLECTOR 714 GREENSBORO AVENUE, ROOM 124 TUSCALOOSA, ALABAMA 35401	
Telephone No. 205-349-3870 EXT 237	

THIS SPACE IS FOR
COURT USE ONLY

**CHAPTER OF BANKRUPTCY
CODE UNDER WHICH CASE IS
PROCEEDING: Chapter _____**

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 63-9900-P01-008454 & 63-3080-P01-008445	Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____
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1. BASIS FOR CLAIM

<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly)	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensations (Fill out below) Your social security number _____ Unpaid compensations for services performed from _____ (date) to _____ (date)
--	--

2. DATE DEBT WAS INCURRED OCTOBER 1, 2005	3. IF COURT JUDGMENT, DATE OBTAINED: NONE
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4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.

<input checked="" type="checkbox"/> SECURED CLAIM \$ 24,297.55 Attach evidence of perfection of security interest Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other (Describe briefly) PERSONAL PROPERTY Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ _____ <input type="checkbox"/> UNSECURED NONPRIORITY CLAIM \$ _____ A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.	<input type="checkbox"/> UNSECURED PRIORITY CLAIM \$ _____ Specify the priority of the claim. <input type="checkbox"/> Wages, salaries, or commissions (up to \$2000), earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier—11 U.S.C. § 507(a)(3) <input type="checkbox"/> Contributions to an employee benefit plan—U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$900 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use—11 U.S.C. § 507(a)(6) <input type="checkbox"/> Taxes or penalties of governmental units—11 U.S.C. § 507(a)(7) <input type="checkbox"/> Other—11 U.S.C. § 507(a)(2), (a)(5), (a)(8)—(Circle applicable §)
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5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED: \$ _____ (Unsecured) \$ **24,297.55** (Secured) \$ _____ (Priority)

\$ 24,297.55 **SEE ATTACHMENT

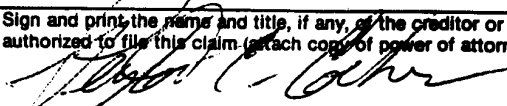
Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

THIS SPACE IS FOR
COURT USE ONLY

Date 10-3-06	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)  PEYTON C. COCHRANE, TAX COLLECTOR
------------------------	--

STATEMENT OF LIEN

The Tax Collector, Tuscaloosa County, Alabama, holds a lien on
The X Personal Property of the Debtor bearing the following
 Real Property
description:

SEE ATTACHED ASSESSMENT SHEET

The lien arose on OCTOBER 1, 2006 pursuant to
ALABAMA CODE (1975) Section 40-1-3, which provides:

From and after October 1 of each year, when property becomes assessable, the State shall have a lien upon each and every piece of parcel of property owned by any taxpayer for the payment of all taxes, which may be assessed against him and upon each piece and parcel of property, real or personal, assessed owner unknown, which lien shall continue until such taxes are paid, and the County shall have a like lien thereon for the payment of the taxes, which may be assessed by it; ... These liens shall be superior to all other liens and shall exist in the order named, and each of such liens may be enforced and foreclosed by sale for taxes as provided in this title, or as other liens upon property are enforced, ...

TUSCALOOSA COUNTY TAX RETURN LIST REAL OR PERSONAL PROPERTY FOR

2006

8/11/2006

UNIFORM PARCEL NUMBER AND DESCRIPTION

3080-701-008445

PERSONAL PROPERTY

COMPUTER EQP 7556
 F/T/MACH/EQP 19200
 MACH/EQUIT 1264146
 SUPPLIES 10000

NAME AND ADDRESS

CREATIVE ENGINEERED PRODUCTS

INC
 1401 INDUSTRIAL PARK DR
 TUSCALOOSA AL 35406

1401 INDUSTRIAL PARK DR

D/B/A CEP PRODUCTS
 ASSESSED 2006

31-04-18-4-002-001.005

USED FOR TAX PURPOSES
 NOT TO BE USED FOR COURT

TIMBERLAND'S

2006

- TO: Deoter L. McWhalen, Tax Assessor of Tuscaloosa County, Alabama for the Year, 2006
- I do solemnly swear (or affirm) that I am the head of the family, and/or that no other claim of exemption from state taxes for Homestead has been made or filed by me on behalf of any member of my immediate household; and that the items of this assessment marked in the Homestead column by me, are as described and sworn to before me this the _____ day of _____, 2006.
- Taxpayer: _____ Deoter L. McWhalen, Tax Assessor Per: _____
- (1) I am 65 years of age or older
 (2) I am totally disabled
 (3) Did not file Income Tax Return
 (4) Combined annual taxable income is \$7,500 or less on Federal Income Tax Return
 (5) Combined annual adjusted gross income is less than \$12,000 on State Income Tax Return
 (6) Income exceeds limits
 (7) Signature in file
 (8) Did not resign

WARNING: Any person who having taken (or subscribed to) the oath required by law to be administered to him by the tax assessor or his deputy, knowingly makes a false return of the property and other subjects of taxation, is guilty of perjury, and shall, on conviction be imprisoned in the penitentiary for not less than two nor more than five years. (Sec. 376, Title 14, Code 1940.)

OFFICE USE ONLY:

CLASS	SCHOOL DIST	MAN. EXEMPT	CORP. EXEMPT	NUMBER OF ACRES	ASSESSED VALUE	INDUSTRIAL EXEMPTION	PEVAILTY	TOTAL ASSESSED VALUE
2	3	4			280,180			280,180
TOTAL STATE TAX								
	1,891.17				1,891.17			1,891.17
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TUSCALOOSA COUNTY TAX RETURN LIST REAL OR PERSONAL PROPERTY FOR

2006

8/11/2006

UNIFORM PARCEL NUMBER AND DESCRIPTION

9900-P01-008454

PERSONAL PROPERTY

LEASED EOP

1057631

NAME AND ADDRESS

CREATIVE ENGINEERED PRODUCTS

1401 INDUSTRIAL PARK DR

TUSCALOOSA

AL

35406

1401 INDUSTRIAL PARK DR

D/B/A CEP PRODUCTS

ASSESSED 2006

31-04-18-4-002-001.005

USED FOR TAX PURPOSES ONLY
NOT TO BE USED FOR COURT PROCEEDINGS

- (1) I am 65 years of age or older
- (2) I am totally disabled
- (3) Did not file income Tax Return
- (4) Combined annual taxable income is \$7,500 or less on Federal income Tax Return

- (5) Combined annual adjusted gross income is less than \$12,000 on State income Tax Return
- (6) Income exceeds limits
- (7) Signature in the
- (8) Did not resign

I, Dezler L. McLendon, Tax Assessor of Tuscaloosa County, Alabama for the Year, 20 do solemnly swear (or affirm) that I am the head of the family, and/or that no other claim of exemption from state taxes for Homestead has been made by me on behalf of any member of my immediate household; and that the terms of the assessment marked in this Homestead claimed by me, Subscribed and sworn to before me this 20 day of 20 20.

Taxpayer: Dezler L. McLendon, Tax Assessor Per _____

WARNING: Any person who having taken (or subscribed to) the oath required by law to be administered to him by the tax assessor or the deputy, knowingly makes a false return of the property and other subjects of taxation, is guilty of perjury, and shall, on conviction be imprisoned in the penitentiary for not less than two nor more than five years. (Sec. 379, Title 14, Code 1940)

OFFICE USE ONLY:

APPR VAL : 1,057,631
 REND VAL : 0
 GRID VAL : 0
 EXMPT VAL : 0
 O'RIDE VAL : 0
 BOE VAL : 0
 ASMPT BY : R
 TOT MNT : 1,057,630
 ASMT VAL : 211,520
 TOT ASMT : 211,520

CLASS	SCHOOL DIST	MAIN	EXEMPT	COMP.	NUMBER OF ACRES	ASSESSED VALUE	INDUSTRIAL EXEMPTION	PENALTY	TOTAL ASSESSED VALUE	PUBLIC UTILITY (ASSESSED VALUE)
2	3	4				211,520			211,520	
			STATE EXEMPT VALUE		STATE EXEMPT TAX	NET STATE TAX	COUNTY TAX	TOTAL COUNTY TAX	NET COUNTY TAX	
			1,374.86		0.00	1,374.86	3,394.32	3,394.32	3,394.32	
			SCHOOL DISTRICT EXEMPT VALUE		SCHOOL DISTRICT EXEMPT TAX	NET SCHOOL DISTRICT TAX	MUNICIPAL EXEMPT VALUE	MUNICIPAL EXEMPT TAX	NET MUNICIPAL TAX	
			3,278.56		0.00	3,278.56	2,865.52	2,865.52	2,865.52	
						FIRE FEE	TAMER FEE			
						0.00	0.00			10,893.28
						RECEIPT NO: 0				

REDEMPTION 2006
 SEE NOTES IN FILE REGARDING LEASED EOP/DLP
 REDEMPTION 2005
 LEASED EQUIPMENT OWNED BY ARMAND BUSINESS CREDIT 2012 A MORTON DR CHARLOTTEVILLE VA 22903 SWEETPEA LEASE DATE 3/1/02 48MO PAYMENT 170 MO

DOSTER L. MCMULLEN, TAX ASSESSOR

ROOM 108 TUSCALOOSA COUNTY COURT HOUSE

714 GREENSBORO AVE.

TUSCALOOSA, AL 35401

(205) 349-3870 EXT. 242,403,243 & 392

2006
TAX YEAR

JAN 11 2006

2006
NICHAG

INFORMATION FOR PERSONAL PROPERTY AD VALOREM TAX RETURN (CONFIDENTIAL)
FILE THIS ANNUAL TAX RETURN BETWEEN OCTOBER 1 AND DECEMBER 31

Delinquent Fee \$5.00

3080-P01-008445

Creative Engineered Products Inc.

CARLISLE ENGINEERED PRODUCTS

1401 Industrial Park Dr

Tuscaloosa AL, 35401-0406

ASSESSED VALUE	260,180
PENALTY	
TOTAL ASD VAL	260,180
FEE	5.00
DATE 1-18-06	KEYED BY LAF

3-20-06
Accountant Code:
Tax Dist: 4

CEP Products

(1.) Doing Business As: ~~CARLISLE ENGINEERED PRODUCT~~

Real Estate ID: 31-04-18-4-002-001.005

Business Address: 1401 INDUSTRIAL PARK DR
TUSCALOOSA AL, 35406

Property Loc: 1401 INDUSTRIAL PARK DR

(2.) Landowner's Name: CITY OF TUSCALOOSA &

Date Established: 0

(3.) Business Type: PLASTIC PRODUCTS

(Make necessary corrections above)

Title 40, Chapter 7, Code of Alabama 1975, requires that every person report to the county taxing official each year a complete list of all business personal property owned by the taxpayer on October 1 of the tax year except property which is or may be assessed by the Alabama Department of Revenue. This form must be completely filled out and all instructions followed in order to complete the assessing process for business personal property. State law requires that this form be signed by the taxpayer or official agent. **IF YOU WISH TO MAKE THE RETURN BY MAIL, PLEASE MAIL BY DECEMBER 1.**

- Complete the spaces provided above for doing business as (if different from the owner's name) and provide the business address.
- Provide the name of the landowner.
- Also provide the business type such as restaurant, department store, etc., and the date the business was established.
- A complete itemized listing of all personal property owned on October 1 or a copy of the depreciation schedule used in preparing your income tax return listing the property owned by the taxpayer at the close of the fiscal year next preceding October 1 must be provided. The depreciation schedule must be adjusted for additions and deletions so that it will contain property owned by the business on the October 1 lien date.

Regardless of the reporting method chosen you must provide the name or type of personal property, the year of acquisition, the cost when acquired and any property which has been fully depreciated but was still owned on October 1.

The reported cost should include invoice price, freight, and installation cost, sales and/or use tax, extra foundations necessary to support the equipment, and other cost incurred for the use of the property.

If you own property in more than one taxing jurisdiction within the county you must identify the property in each jurisdiction.

PART A must be used to list your personal property or a separate schedule may be attached

- The itemized list should include all fixed assets such as furniture, fixtures, computers, machinery, equipment, unlicensed motor vehicles, and add-on equipment. Multiple items of the same type of property acquired in the same year may be listed together. For example:

Type of Property	Date Acquired	Acquisition Cost
10 IBM Typewriters	5/19/84	\$10,000
4 IBM Typewriters	6/30/86	5,200

- Supplies and materials used in the operations of the business that are NOT for sale are taxable and must be reported. (i.e., office supplies, spare parts, and other consumable items.)

What was the cost of supplies and materials on hand as of October 1? \$ _____ (or monthly average)

- Person to contact if additional information is required.

Day Time Phone No. () _____

NOTICE: All Business Personal Property Returns are subject to audit and appropriate penalties according to Title 40, Chapter 7, Code of Alabama 1975.

I hereby affirm that to the best of my knowledge and belief this listing including any accompanying statements, schedules, and other information is true and complete.

Date _____

Signed _____
Title _____

See next sheet

DOMESTIC CORPORATIONS MUST FILE THE FORMS ISSUED BY STATE AS WELL AS THE INFORMATION REQUESTED BY THIS FORM WITH THE TAX ASSESSOR'S OFFICE.

DOSTER L. MCMULLEN, TAX ASSESSOR

ROOM 108 TUSCALOOSA COUNTY COURT HOUSE
714 GREENSBORO AVE.
TUSCALOOSA, AL 35401
(205) 349-3870 EXT. 242,403,243 & 392

2006
TAX YEAR

INFORMATION FOR PERSONAL PROPERTY AD VALOREM TAX RETURN (CONFIDENTIAL)
FILE THIS ANNUAL TAX RETURN BETWEEN OCTOBER 1 AND DECEMBER 31.

9900-P01-008454
CEP Products
CARLISLE ENGINEERED PRODUCTS
1401 Industrial Park Dr
Tuscaloosa AL, 35401-0406

ASSESSED VALUE	211,520
PENALTY	
TOTAL ASD VAL	211,520
FEE	
DATE 1-17-06	KEYED BY LAF

Accountant Code:
Tax Dist: 4

(1.) Doing Business As: **CEP Products**
~~CARLISLE ENGINEERED PRODUCT~~

Real Estate ID: 31-04-18-4-002-001.005

Business Address: 1401 INDUSTRIAL PARK DR
TUSCALOOSA AL, 35406

Property Loc: 1401 INDUSTRIAL PARK DR

(2.) Landowner's Name: CITY OF TUSCALOOSA &

Date Established: 1992

(3.) Business Type: LEASED EQUIPMENT

(Make necessary corrections above)

Title 40, Chapter 7, Code of Alabama 1975, requires that every person report to the county taxing official each year a complete list of all business personal property owned by the taxpayer on October 1 of the tax year except property which may be assessed by the Alabama Department of Revenue. This form must be completely filled out and all instructions followed in order to complete the assessing process for business personal property. State law requires that this form be signed by the taxpayer or official agent. **IF YOU WISH TO MAKE THE RETURN BY MAIL, PLEASE MAIL BY DECEMBER 31.**

- Complete the spaces provided above for doing business as (if different from the owner's name) and provide the business address.
- Provide the name of the landowner.
- Also provide the business type such as restaurant, department store, etc., and the date the business was established.
- A complete itemized listing of all personal property owned on October 1 or a copy of the depreciation schedule used in preparing your income tax return listing the property owned by the taxpayer at the close of the fiscal year next preceding October 1 must be provided. The depreciation schedule must be adjusted for additions and deletions so that it will contain property owned by the business on the October 1 lien date.

Regardless of the reporting method chosen you must provide the name or type of personal property, the year of acquisition and cost when acquired and any property which has been fully depreciated but was still owned on October 1.

The reported cost should include invoice price, freight, and installation cost, sales and/or use tax, extra foundations necessary to support the equipment, and other cost incurred for the use of the property.

If you own property in more than one taxing jurisdiction within the county you must identify the property in each jurisdiction.

PART A must be used to list your personal property or a separate schedule may be attached.

- The itemized list should include all fixed assets such as furniture, fixtures, computers, machinery, equipment, unlicensed motor vehicles, and add-on equipment. Multiple items of the same type of property acquired in the same year may be listed together. For example:

Type of Property	Date Acquired	Acquisition Cost
10 IBM Typewriters	5/19/84	\$10,000
4 IBM Typewriters	6/30/86	5,200

- Supplies and materials used in the operations of the business that are NOT for sale are taxable and must be reported. (i.e. supplies, spare parts, and other consumable items.)

What was the cost of supplies and materials on hand as of October 1? \$ 10,000 (or monthly average)

- Person to contact if additional information is required.

Amye House Day Time Phone No. (205) 333-0703 ext. 494

NOTICE: All Business Personal Property Returns are subject to audit and appropriate penalties according to Title 40, Chapter 7, Code of Alabama 1975.

I hereby affirm that to the best of my knowledge and belief this listing including any accompanying statements, schedules and other information is true and complete.

Date 1/9/06

Signed Amye House
Title Controller

DOMESTIC CORPORATIONS MUST FILE THE FORMS ISSUED BY STATE AS WELL AS THE INFORMATION REQUESTED BY THIS FORM WITH THE TAX ASSESSOR'S OFFICE.