

EXHIBIT B

BUTZEL LONG
ATTORNEYS AND COUNSELORS

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October 5, 2006

VIA E-MAIL

Jeremy M. Downs, Esq.
Shira R. Isenberg, Esq.
Goldberg Kohn
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Chicago, Illinois 60603

Joseph Hutchinson, Jr., Esq.
Thomas M. Wearsch, Esq.
Baker & Hostetler, LLP
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Re: Equipment Purchase Option

Gentlemen:

In accordance with paragraph 9(c) of the proposed DIP Financing Order concerning "Equipment Purchase Option" which the Court accepted as a binding agreement among Debtors, Lender, Participating Customers and Informal Trade Creditors' Committee pursuant to its September 25, 2006 Emergency Order, please take notice that Delphi Automotive Systems, LLC ("Delphi"), a Participating Customer, elects to exercise its option to purchase the Designated Equipment it listed relative to the Hermosillo, Mexico and Middlefield, Ohio facilities. Each list of Designated Equipment with respect to each of the two facilities, together with a copy of the applicable appraisal, or pertinent pages thereof, is enclosed.

As for Hermosillo, the total orderly liquidation value of the Designated Equipment is \$2,101,000. Pursuant to the terms of the DIP Financing Order, the total purchase price is \$1,890,900 representing 90% of their orderly liquidation value. Delphi is prepared to close on the purchase of the Hermosillo equipment by October 18, 2006, subject to the execution of appropriate instruments or documents conveying good and marketable title in and to the equipment to Delphi free and clear of all liens, security interests, claims and encumbrances of any kind or nature.


As for Middlefield, the total orderly liquidation value of the Designated Equipment is \$112,000 excluding certain uninstalled equipment consisting of certain 400-ton cold transfer presses and other assets described in connection therewith in the appraisal. These presses were grouped in one lot with other equipment which, together, were assigned an aggregate orderly liquidation value of \$87,000. Delphi would propose that the parties promptly confer with the appraiser to determine the orderly liquidation value of the cold transfer presses. Once that occurs, the total purchase price for the Middlefield equipment will equal 90% of their orderly

Jeremy M. Downs
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liquidation value. Delphi is prepared to close on the purchase of the Middlefield equipment not later than October 23, 2006 (which date coincides with the resourcing of Component Parts related to the equipment), subject to the execution of appropriate instruments or documents conveying good and marketable title in and to the equipment to Delphi free and clear of all liens, security interests, claims and encumbrances of any kind or nature.

I will follow up this letter with a call to each of you to discuss the handling and closing of the above equipment purchases by Delphi. Time is of the essence here; so your prompt attention to this matter shall be greatly appreciated.

Yours truly,


Thomas B. Radom

TBR/kvg
Enclosures

cc: (via e-mail/with enclosures)
Martha Everett
Andrew Perry
Ian Scott
William Mazzola
Albert Bowman
Dana Mesler
Brett Lenzion
Jonathan Fetter
Christine Justice
Mark Freedlander

BUTZEL LONG

DELPHI EQUIPMENT PURCHASE OPTION

LIST OF DESIGNATED EQUIPMENT AT HERMOSILLO, MEXICO FACILITY

1	1	CINCINNATI MILACRON	MAXIMA MM1100179	H32A030 0017	2004	#1	1100 TON X 179 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 82.7" X 61.2" PLATEN, DBTB, DAYLIGHT 94.5", CLAMP STROKE 78.7", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1800V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
2	1	CINCINNATI MILACRON	MAXIMA MM880179	H45A020 0022	2005	#2	880 TON X 179 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 70.9" X 58.3" PLATEN, DBTB, DAYLIGHT 88.6", CLAMP STROKE 76.8", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1800V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
3	1	CINCINNATI MILACRON	MAXIMA MM72585	H44A020 0016	2005	#3	725 TON X 85 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 55.5" X 55.5" PLATEN, DAYLIGHT 81.7", CLAMP STROKE 71.9", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
4	1	VAN DORN	450-RS-60F	790 LOT 62	1985	#4	450 TON X 60 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
5	1	NISSEI	FN7000	536T011	1998	#5	398 TON X 43 OZ HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, MDL NC9300T PLC CONTROL, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1200V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
6	1	VAN DORN	300-RS-30F	961	1977	#6	300 TON X 30 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR
7	1	VAN DORN	200-RS-14F- HS	2178 LOT 79	1981	#7	200 TON X 14 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR

DELPHI EQUIPMENT PURCHASE OPTION

LIST OF DESIGNATED EQUIPMENT AT HERMOSILLO, MEXICO FACILITY

8	1	VAN DORN	275H-RS-20F-LP HP SERIES	163 LOT 105	1994	#8	275 TON X 20 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, PATHFINDER 1000 PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR
9	1	VAN DORN	275H-RS-20F-LP HP SERIES	162 LOT 105	1994	#9	275 TON X 20 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, PATHFINDER 1000 PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR
10	1	VAN DORN	700H-RS-60F-CV-VV	374 LOT 41	1986	#10	700 TON X 60 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS (DISMANTLED AT TIME OF INSPECTION)
11	1	CINCINNATI MILACRON	MAXIMA MM72585	H44A020 0018	2005	#11	725 TON X 85 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 55.5" X 55.5" PLATEN, DAYLIGHT 81.7", CLAMP STROKE 71.9", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
12	1	CINCINNATI MILACRON	MAXIMA MM72585	H44A020 0008	2004	#12	725 TON X 85 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 55.5" X 55.5" PLATEN, DAYLIGHT 81.7", CLAMP STROKE 71.9", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
13	1	CINCINNATI MILACRON	MAXIMA MM1100179	H32A030 0018	2004	#13	1100 TON X 179 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 82.7" X 61.2" PLATEN, DBTB, DAYLIGHT 94.5", CLAMP STROKE 78.7", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1800V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL
14	2	MTEK	HP4-X 300 FM	D16411, D16412	N/A	N/A	DEHUMIDIFYING HOPPER DRYER EACH VALUE 1,750 / 2,250 / 3,000
15	1	CONAIR FRANKLIN	COMPU-DRY D04A400030 0	OD1076	N/A	N/A	COMPUTERIZED DEHUMIDIFYING HOPPER DRYER

DELPHI EQUIPMENT PURCHASE OPTION

LIST OF DESIGNATED EQUIPMENT AT HERMOSILLO, MEXICO FACILITY

16	1	MTEK	APO-10	D16410	N/A	N/A	DEHUMIDIFYING HOPPER DRYER, MDL RH600 STAINLESS STEEL 600 LB CAPACITY DRY HOPPER, VACUUM RECEIVER AND STAND
17	1	MILLER	SYNCROWAVE 250 DX	LE060921	2005	N/A	250 AMP WIRE TIG WELDER, WIRE FEED, CART, TANK AND TIG RUNNER
18	3	MTEK	VP-1500	22558, 22556, 22557	N/A	N/A	15 HP VACUUM PUMPS AND (3) MDL PPF-420-90 VACUUM RECEIVERS AND ACCUMULATOR TANKS, S/N'S P1004, P1005, P1006
19	1	SYNVENTIVE	MFL-0-D-12-00-37	04460005 12 / 514	N/A	N/A	21 KVA 14-ZONE HOT RUNNER, IPM MODULES AND CART
20	9	SYNVENTIVE	MFL-0-D-12-00-037	04460004 55, 458, 513, 515, 370, 457, 500, 511, 519	N/A	N/A	21 KVA 12-ZONE HOT RUNNERS, IPM MODULES AND CART EACH VALUE 750 / 1,250 / 1,500
21	7	BERG	RA093A04	04076040 411, 6070411, 6060411, 6010411, 6050411, 6020411, 6030411	N/A	N/A	9 KW, 3-HP TEMPERATURE CONTROLLERS EACH VALUE 350 / 500 / 550
22	1	HANBANDO BALANCE INC.	BV-10A1C	B04-035	2006	N/A	CUSTOM BUILT BALANCER
23	1	LOT	LOT	LOT	LOT	N/A	ROTOGRAN PALLET HANDLING SYSTEM TO INCLUDE: ROTOGRAN VARIABLE SPEED INCLINE BELT CONVEYOR, ROTOGRAN MDL WO-2236-SP 22" X 36" 60 HP PLASTICS GRANULATOR S/N 0411143W0 (2004), (2) ROTOGRAN MDL PH1214AR 12" X 14" 20 HP PLASTICS GRANULATORS S/N'S 9904210 & 9904208 (1999), (2) ROTOGRAN MDL HP1418AR 14" X 18" 25 HP PLASTICS GRANULATORS S/N'S 9904219 & N/A, ROTOGRAN MDL PH-88-5P 8" X 10" 10 HP PLASTICS GRANULATOR S/N 0411254 (2004), (2) MTEK SILOS, STANDS & BAG HOUSE DUST ARRESTORS, ROTOGRAN DE-DUSTING BOX, (2) THORESON MCCASH 300 LB DRY HOPPERS AND STANDS, (2) CYCLONE RECEIVERS (1 NOT IN SERVICE), (4) SQUARE HOLDING SILOS WITH MTEK VACUUM LOADERS, (1) MILLTRONICS MDL SAM-20 SILO SCALE SYSTEM, (3) STEEL VERTICAL STORAGE SILOS, (2) MTEK MDL MT-32CPS CONVEYOR PACE 3 CONTROLS, S/N'S V1094 & V1095, (2) MOULD-TEK MDL VLC-1001/PS VACUUM LOADER CONTROLS S/N'S V1100 & V1108

DELPHI EQUIPMENT PURCHASE OPTION

LIST OF DESIGNATED EQUIPMENT AT HERMOSILLO, MEXICO FACILITY

24	1	ATLAS COPCO	GA37FF	A1139038 4	N/A	N/A	50 HP PACKAGED WORK PLACE AIR COMPRESSOR SYSTEM
25	1	BERG	WQ-100-2/2- 3P	W01497D -AE1- 1104	N/A	N/A	CENTRAL CHILLING SYSTEM, (1) BERG MDL TT-976-1(30) X 3(25) TOWER TANK SET S/N W01497B-E01-1104 AND BAC ROOF MOUNTED COOLING TOWER
26	1	LOT	LOT	LOT	LOT	N/A	LOT OF MISCELLANEOUS THROUGHOUT INCLUDING BUT NOT LIMITED TO : EMI CORP. INCLINE PORTABLE PARTS RUNOUT CONVEYORS, PARTS STANDS, WORK TABLES, JET SHOP CRANE, DEWALT DOUBLE END GRINDER, TOOL EXCHANGE DRILL PRESS, HAND TOOLS, AIR HOSES, SYNVENTIVE 1 HP HYDRAULIC SYSTEMS WITH HOT RUNNER CONTROL PANEL, MISC. REPAIR AND REPLACEMENT PARTS, ETC.
27	1	ZEISS	ECLIPSE	97110439 J/CMM19 71104306	N/A	N/A	COORDINATE MEASUREMENT MACHINE WITH RENISHAW MDL MIH PROBE
28	1	LOT	LOT	LOT	LOT	N/A	LOT OF MISCELLANEOUS THROUGHOUT QUALITY CONTROL INCLUDING BUT NOT LIMITED TO: BARNSTEAD / THERMOLYNE 1500 BENCH TOP FURNACE, TINTUS OLSEN MP600 EXTRUSION PLASTOMETER S/N 207381, DIGITAL SCALE, GRANITE SURFACE PLATE, HEIGHT STANDS, DSC MDL HFT MELT POINT TESTER S/N 1122021252, ETC.
29	1	LOT	LOT	LOT	LOT	N/A	LOT OF MISCELLANEOUS THROUGHOUT OFFICES INCLUDING BUT NOT LIMITED TO: MODULAR FORMICA OFFICE DESK / STORAGE SYSTEMS, STEEL FOUR DRAWER FILE CABINETS, PADDED ARM CHAIRS, PADDED SWIVEL CHAIRS, DRY ERASE BOARDS, PERSONAL COMPUTER SYSTEMS, TWO DRAWER FILES, COPY MACHINE, FAX MACHINE, CALCULATORS, CONFERENCE ROOM TABLE, CAFETERIA EQUIPMENT, WAITING AREA FURNITURE, MICROWAVE OVENS, REFRIGERATORS, FIRST AID CABINETS, STEEL LOCKERS, BREAK ROOM BOOTHS, STEEL LOCKERS, TIME CLOCK & RACKS, STORAGE UNITS, COAT RACKS, ETC.

APPRAISAL
OF
CEPP Hermosillo
Parque Fusion #120 con Mercury
Parque Industrial Dynetech Sur
Hermosillo, Sonora Mexico

Prepared For:

Mr. Dana M. Mesler
Delphi Corporation
200 Upper Mountain Road
Lockport, New York 14094

Maynards
Since 1902
AUCTIONEERS • LIQUIDATORS • APPRAISERS

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EVALUATION SUMMARY

CEPP Hermosillo
 Parque Fusion #120 con Mercury
 Parque Industrial Dynetech Sur
 Hermosillo, Senora Mexico

PERSONAL PROPERTY

Effective Date: July 10, 2006

	Forced Liquidation Value	Orderly Liquidation Value	Fair Market Value
CEPP Hermosillo Parque Fusion #120 con Mercury Parque Industrial Dynetech Sur Hermosillo, Senora Mexico	\$ 1,526,200.00	\$ 2,101,000.00	\$ 2,407,850.00
Total:	\$ 1,526,200.00	\$ 2,101,000.00	\$ 2,407,850.00



July 17, 2006

Mr. Dana M. Mesler
Delphi Corporation
200 Upper Mountain Road
Lockport, New York 14094

Re: CEPP Hermosillo
Parque Fusion #120 con Mercury
Parque Industrial Dynetech Sur
Hermosillo, Senora Mexico

Dear Mr. Mesler:

At your request, I, as an appraiser of Maynards Industries (1991), Inc. (Maynards), have prepared an appraisal of the specified equipment at the above-mentioned facility, a copy of which is enclosed. This report is intended for exclusive use by CEPP Hermosillo, and is intended only for establishing values of the listed equipment to determine any asset based lending opportunity. The appraiser does not intend use of this appraisal by others, nor is the report intended for any other use unless express written consent is given.

On July 10, 2006, I personally viewed the machinery and equipment. Following my inspection, I investigated the market conditions for this type of equipment in order to prepare this impartial report.

The cost, income and market approaches to value have been considered for this appraisal and have either been utilized where necessary or deemed inappropriate for the value conclusions found therein. The enclosed report is a "Complete Summary Report" appraisal.

After a thorough analysis of the machinery and equipment and review of the information made available of me, it is my opinion that, as of July 10, 2006, the machinery and equipment has the Forced Liquidation Value, Orderly Liquidation Value and Fair Market Value in US Funds shown on the certificates that I prepared.

As an agent of Maynards, I certify that neither I nor Maynards, nor any of its employees have any present or future interest in the appraised property. The fee charged for this appraisal was not contingent on the values reported.

If you require any additional information, please feel free to contact me at your convenience.

Yours truly,

Al Loewenstein, CEA
Director of US Valuation Services
Maynards Industries (1991) Inc

Maynards Industries (1991) Inc.

DOES CERTIFY

THAT ON THIS DATE GIVEN IN THIS CERTIFICATE, THE SPECIFIED ASSETS OF: -

CEPP HERMOSILLO

WERE WELL AND REASONABLY WORTH THE VALUES LISTED BELOW:

DISTRIBUTION OF VALUES ARE AS FOLLOWS:

<u>DESCRIPTION</u>	<u>FORCED LIQUIDATION VALUE</u>
MACHINERY EQUIPMENT	\$ 1,526,200.00
<u>DESCRIPTION</u>	<u>ORDERLY LIQUIDATION VALUE</u>
MACHINERY EQUIPMENT	\$ 2,101,000.00
<u>DESCRIPTION</u>	<u>FAIR MARKET VALUE</u>
MACHINERY EQUIPMENT	\$ 2,407,850.00

DATE: July 17, 2006

BY:


Al Loewenstein, CEA

7-17-06

DEFINITION OF VALUES

APPRAISAL CLASSIFICATIONS

FORCED LIQUIDATION VALUE: (AUCTION): A professional opinion of the estimated most probable price expressed in terms of currency which could typically be realized at a properly advertised and conducted public auction sale, held under forced sale conditions and under present day economic trends, as of the effective date of this appraisal report. Conclusions take into consideration physical location, difficulty of removal, physical condition, adaptability, specialization, marketability, overall appearance and psychological appeal. Further, the ability of the asset group to draw sufficient prospective buyers to insure competitive offers is considered. All assets are to be sold on a piecemeal basis "as is", "where is" with purchasers responsible for removal of the assets at their own risk and expense. Any deletions or additions to the assets appraised could change the psychological and/or monetary appeal necessary to gain the values indicated. Additionally this value is not discounted for assembling, cleaning, security, advertising, brokerage, or other disposal costs, if any

ORDERLY LIQUIDATION VALUE: A professional opinion of the estimated most probable price expressed in terms of currency which the subject equipment could typically realize at a privately negotiated sale, properly advertised and professionally managed, by a seller obligated to sell over an extended period of time, within six to twelve months, as of the effective date of this appraisal report. Further, the ability of the asset group to draw sufficient prospective buyers to insure competitive offers is considered. All assets are to be sold on a piecemeal basis "as is", "where is" with purchasers responsible for removal of the assets at their own risk and expense. Any deletions or additions to the total assets appraised could change the psychological and/or monetary appeal necessary to gain the values indicated. Additionally this value is not discounted for assembling, cleaning, security, advertising, brokerage, or other disposal costs, if any

FAIR MARKET VALUE: A professional opinion of the estimated most probable price expressed in terms of currency to be realized for property in an exchange between a willing buyer and a willing seller, with equity to both, neither being under compulsion to buy or sell, and both parties fully aware of all relevant facts, as of the effective date of this appraisal report. Both the buyer and the seller acknowledge that the assets must be dismantled and removed at the buyer's expense.

APPROACHES TO VALUE

MARKET APPROACH: One of the three recognized approaches used in appraisal analysis, this approach involves the collection of market data pertaining to the subject assets being appraised. This approach is also known as the 'Comparison Sales Approach'. The primary intent of the market approach is to determine the desirability of the assets and recent sales or offerings of similar assets currently on the market in order to arrive at an indication of the most probable selling price of the assets being appraised. If the comparable sales are not exactly similar to the asset being appraised, adjustments must be made to bring them as closely in line as possible with the subject property.

COST APPROACH: One of the three recognized approaches used in the appraisal analysis, this approach is based on the proposition that the informed purchaser would pay no more for a property than the cost of producing a substitute property with the same utility as the subject property. It considers that the maximum value of a property to a knowledgeable buyer would be the amount currently required to construct or purchase a new asset of equal utility. When subject asset is not new, the current cost must be adjusted for all forms of depreciation as of the effective date of the appraisal.

INCOME APPROACH: One of the three recognized approaches used in appraisal analysis, this approach considers value in relation to the present worth of future benefits derived from ownership and is usually measured through the capitalization of a specific level of income. This approach is the least common approach used in the valuation of machinery and equipment since it is difficult to isolate income attributable to such assets and was not utilized for this appraisal project.

DEPRECIATION: Defined as the actual loss in value or worth of a property from all causes including those resulting from physical deterioration, functional obsolescence, and economic obsolescence.

PHYSICAL DETERIORATION: A form of depreciation where the loss in value or usefulness of an asset is attributable solely to physical causes such as wear and tear and exposure to the elements.

FUNCTIONAL OBSOLESCENCE: A form of depreciation where the loss in value is due to factors inherent in the property itself and due to changes in design, or process resulting in inadequacy, over capacity, excess construction, lack of functional utility, or excess operating costs.

ECONOMIC OBSOLESCENCE: A form of depreciation or loss in value, caused by unfavorable external conditions. These can include such things as the economics of the industry, availability of financing, loss of material and labor sources, passage of new legislation, and changes in ordinances.

STATEMENT OF CONDITIONS

All facts and data set forth in this report are based upon an estimate of value only and are true and accurate to the best of the appraiser's knowledge and belief.

No investigation has been made into title to the property and all items listed are assumed to be the property of the subject company unless otherwise noted. Maynards has relied upon management to identify any equipment that is leased or owned by parties unrelated to the appraisal. Conducting a UCC search is outside the scope of this appraisal assignment.

No allowance has been made for possible liens or encumbrances that may be against the property other than those discussed in the report.

No allowance has been made nor was any consideration given to potential environmental problems and the possible impact those problems would have on the findings within this appraisal. It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless noncompliance is stated, defined, and considered in the appraisal report.

The appraised property has been personally viewed unless otherwise stated.

This appraisal has been completed in accordance with the guidelines established by the Uniform Standards of Professional Appraisal Practice and the Association of Machinery and Equipment Appraisers and reflects the best judgment of the appraiser.

Since conclusions by the appraiser are based upon judgments, isolation of any single element as the sole basis for comparison to the whole appraisal may be inaccurate.

It is assumed that there are no hidden or unapparent conditions of the equipment, which would alter its appraised value.

Other limitations or assumptions, if any, are clearly defined and individually set out at that point relating to the subject.

The appraiser is not required to give testimony, be present in any court of law, or appear before any commission or board by reason of this appraisal, unless prior arrangements have been made.

The effective date of the appraisal establishes the current value and is not prospective or retrospective.

STATEMENT OF CONDITIONS
- CONTINUED -

Any additions or deletions to the total assets appraised could change the psychological and/or monetary appeal necessary to gain the prices indicated

No value or consideration was given to raw materials; work in process or finished inventory.

The contents of the appraisal are considered confidential and will not be transmitted to any third party without written permission of the client.

Digital pictures have been made of the appraised assets and is on file and available for review in the offices of Maynards Industries (1991) Inc.

Any statements regarding the physical assets covered under this appraisal are the result of a visual inspection of the respective assets plus such background information as available with respect to aging. It is assumed that there are no hidden or unapparent conditions of the equipment that would render it more or less valuable

The appraiser disclaims any knowledge with respect to each asset's operational ability, capability or past performance, nor is there any determination as to hidden, latent or undisclosed defects which may have resulted from current or past use of the asset by present and/or past owners.

Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of that party and, in any event, only with proper written qualification and only in its entirety.

Maynards Industries (1991) Inc. reserves the right to recall all copies of this report to correct any error or omission.

Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.

VALUATION CONSIDERATIONS

This appraisal is being submitted under the forced liquidation value, orderly liquidation value and fair market value concepts. Implicit in the forced liquidation value is that CEPP Hermosillo is no longer in business, the facilities have been shut down and are not operating and that there is a compulsion to sell all of the assets under duress conditions. An orderly liquidation allows an extended time frame to locate buyers, in this case three to six months. However, it must be clearly understood that this is a duress-sale, reflecting a "must-sell" situation on the part of the seller. The fair market value approach considers an arm's length transaction with no compulsion or duress for either the buyer or seller. Time is not of the essence under this value concept because there is no compulsion. These concepts are in contrast to "forced liquidation value", which represents an auction situation where the assets are sold to the highest bidder, regardless of sale price, typically after a relatively short period of market exposure.

Where practical, the sales comparison approach was used to value the equipment. In other instances, the cost approach was considered as an indication of value, but only to the extent that buyers and sellers in the market consider cost and its relationship to value.

To attempt to present and discuss in detail all of the specific factors considered in the valuation of each and every item would be burdensome to any user of the appraisal. Rather, it is more important the overall issues be clearly identified, so that the reader can better understand their impact on the value of assets.

The liquidation and fair market value definitions recognize that the assets are being sold "as is, where is". "As is" means that the equipment is offered for sale without any warranties, guarantees, or representations of fitness for use. There is no right of recourse by the buyer to the seller. If there are any defects in the equipment, they will need to be identified by the buyers who will then have to remedy them at their own expense. This creates a "buyer beware" situation, which may have an adverse impact on the marketability of the machinery, given that alternative equipment may be available in the market from other sources.

The "where is" component of the orderly liquidation value and fair market value definitions means that the assets are being sold to be removed at the risk and expense of the buyer. This removal concept means that any expenditure that has been made for the installation of the equipment will be totally lost. Buyers who remove the assets will ignore any potential value that may be associated with the original installation costs.

When assets are sold through an orderly liquidation sale or fair market scenario, the seller is afforded more flexibility to locate a qualified buyer. In many cases, however, additional time is required to find buyers that have a specific application for the assets being sold. Having more time to locate qualified buyers should help to enhance the sale proceeds realized.

There are usually two types of buyers in the event the subject assets must be liquidated piecemeal. The first is an end user, who would purchase the machinery either to expand existing production capacity or to replace less productive equipment. Once the market of end users has been exhausted, the potential buyer pool usually becomes used machinery dealers or brokers. These are speculative purchasers, who acquire machinery in the anticipation of its future resale. In addition to removal and transportation costs, dealers will consider their holding costs, including warehousing, any necessary repair or rebuild, marketing, and warranty expense, as well as profit motive, in the amount they will pay.

VALUATION CONSIDERATIONS - CONTINUED

Significant research has been conducted to assist in the analysis of the marketability and potential value of the subject assets. Our research indicates that there is a very good market for the injection molding equipment included in this report due to the increased demand for late automated injector molders. Dealers indicate a strong demand for this type equipment especially 1999 and newer models. According to the dealers and machine manufacturers, machines built before 1999 are not as desirable because of advances in technology for this type of equipment.

Custom Built Equipment

Custom Built machines to do assembly and parts checking applications have been built to meet the needs of the customers currently under contract with CEPP Hermosillo. Equipment of this type may have value to the competition. However, CEPP Hermosillo is the only company with this exact equipment in use. Buyers will have to identify their own source of repair or replacement parts, or have them machined by an outside source. In this case, some of the primary working components of these machines were made from commercially available parts. However, buyers will have to identify these parts suppliers or perform the repair service themselves. This has an impact on the value of this equipment. It has been our experience that whenever dealing in custom built equipment; the values obtained are less than the total cost of the parts to reproduce the same machine. The used market remains untested for custom equipment of this type.

It is outside the scope of this appraisal to include a contract to produce product with the sale of the equipment, however if the equipment were to be liquidated before the end of the contract cycle, it is assumed that there would be a demand for the special dedicated equipment to be used for the purpose it was originally designed for. In this case due to the cost of reproduction, a buyer would be willing to pay more for the special dedicated assembly and decorative machinery in an effort to complete the parts run. This assumes that the company has failed due to causes other than the loss of a contract to produce product. The values assigned to the special and dedicated equipment on a forced liquidation basis considers the value associated with the usable components on the machine.

Every effort has been made to reach value conclusions that are supportable and representative of the market as it currently exists, based on the best information available. It is clear that there are many different issues that will have an impact on the salability and ultimate value of CEPP Hermosillo assets. In cases where there has been little or no recent activity involving transactions of similar equipment capacity, the value estimates have relied heavily on the experience, judgment and opinion of the appraisers. The assigned value estimates for the equipment, while subjective, are the best-informed opinion of the appraisers regarding the level of value at which a knowledgeable buyer would be motivated to purchase.

It should be clearly understood that, in any liquidation proceeding, certain machines might sell for more than the estimated value presented in this report, while others could sell for less. However, it is very much the opinion of the appraisers that, on an overall basis, the value conclusions are representative of the current market for the assets under the confines of the liquidation and fair market value definition.

METHODOLOGY

This appraisal was prepared utilizing some or all of the following methodology:

Each item, unless otherwise noted, is inspected by the appraiser(s) and is clearly identified by manufacturer, model number, serial number, year of manufacture, capacity, function and attachments.

Perishable tooling, inspection hand tools, machine accessories, factory supplies, minor shop equipment, selected business machines and office furniture will be grouped, identified and evaluated in aggregate as lots.

Machinery and equipment is appraised according to its highest and best use. Factors such as condition, age functionality, obsolescence, marketability and plant location are considered when assigning the appraised value herein. Items that are out of service and/or incomplete are so noted in the appraisal report.

Values are established by comparing the items appraised with equivalent items sold at recent auction or liquidation sales, consulting with new and/or used equipment dealers offering comparable equipment for sale, consulting selected trade publications, periodicals and machinery catalogs, and when appropriate, consulting with professional machinery movers.

When allowed by the client, the appraiser digitally films each item so that a committee can review it.

CERTIFICATION OF INSPECTION AND APPRAISAL

Al Loewenstein of Maynards Industries (1991) Inc. does hereby certify that:

The statements of fact contained in this report are true and correct.

The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, unbiased professional analyses, opinions and conclusions.

I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved.

My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice and the Association of Machinery and Equipment Appraisers.

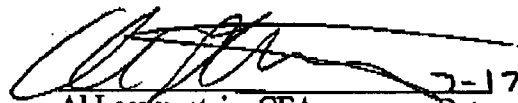
My engagement was not contingent upon developing or reporting predetermined results

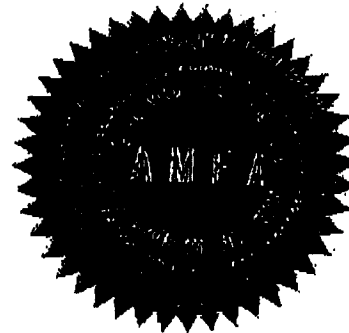
My compensation was not contingent upon the development of a predetermined value, the amount of the value determination or the occurrence of a subsequent event directly related to the intended use of the appraisal

No person or persons other than those acknowledged below prepared the analysis, conclusions, and opinions within this report; however, in some instances industry professionals were consulted to provide assistance in reaching a value conclusion.

I have made an inspection of the personal property that is the subject of this report, unless noted by an (*).

Respectfully submitted,


Al Loewenstein, CEA 7-17-06
Maynards Industries (1991), Inc. Date



QUALIFICATIONS OF THE APPRAISER**Alan L. Loewenstein**

Work experience	4/2004 – Present	Maynards Industries	Southfield, MI
	2000 – 4/2004	DoveBid	Southfield, MI
	Managing Director – DoveBid Valuation Services		1/04 – 4/04
	Director/Senior Manager – Tangible Asset Valuations		2000 – 1/04
	Managed tangible asset valuations and consulting services for clients throughout the world, including many of the Global 4000 companies including prominent financial institutions, accounting firms, law firms and private equity firms.		
	Tangible asset valuation projects have included machinery and equipment analysis for financing and secured lending transactions, sale/leaseback transactions, loan and lease portfolio acquisitions, valuations for financial and tax reporting including purchase price allocations for mergers and acquisitions, due diligence support, property tax appeals, fresh start accounting, goodwill testing and impairment and impairment studies for long-lived assets.		
	1991-2000	Norman Levy Associates	Southfield, MI
	Senior Appraiser/Manager – Valuations Division		
	1989 – 1991	U.S. Equipment Company	Detroit, MI
	Machinery Sales		
	1983 -1989	Norman Levy Associates	Southfield, MI
	Appraiser		
Education	Graduated 1983 Western Michigan University Kalamazoo, MI		
	Bachelor of Arts – Business Management		
	Minor – Computer Data Processing		
Accreditations	Certified Equipment Appraiser – AMEA		
	Completed 201, 202, 203 & 204 ASA course requirements for Accredited Senior Appraiser		
Professional Memberships	Member of AMEA, IAAO, ASA, & MDNA		

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ITEM	QTY	MAKE	MODEL	SERIAL	YEAR	ASSY	DESCRIPTION	GRADE	PRICE	PRICE	PRICE
1	1	CINCINNATI MILACRON	MAXIMA MM1100179	H32A030 0017	2004	#1	1100 TON X 179 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 82.7" X 61.2" PLATEN, DBTB, DAYLIGHT 94.5", CLAMP STROKE 78.7", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1800V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$300,000	\$400,000	\$450,000
2	1	CINCINNATI MILACRON	MAXIMA MM880179	H45A020 0022	2005	#2	880 TON X 179 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 70.9" X 58.3" PLATEN, DBTB, DAYLIGHT 88.6", CLAMP STROKE 76.8", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1800V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$200,000	\$290,000	\$315,000
3	1	CINCINNATI MILACRON	MAXIMA MM72585	H44A020 0016	2005	#3	725 TON X 85 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 55.5" X 55.5" PLATEN, DAYLIGHT 81.7", CLAMP STROKE 71.9", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$150,000	\$200,000	\$235,000
4	1	VAN DORN	450-RS-60F	790 LOT 62	1985	#4	450 TON X 60 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$25,000	\$32,500	\$35,000
5	1	NISSEI	FN7000	536T011	1998	#5	398 TON X 43 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, MDL NC9300T PLC CONTROL, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1200V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$65,000	\$87,500	\$92,500
6	1	VAN DORN	300-RS-30F	961	1977	#6	300 TON X 30 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR	G	\$2,500	\$5,000	\$8,000
7	1	VAN DORN	200-RS-14F-HS	2178 LOT 79	1981	#7	200 TON X 14 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR	G	\$1,500	\$2,000	\$2,500

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8	1	VAN DORN	275H-RS-20F-LP HP SERIES	163 LOT 105	1994	#8	275 TON X 20 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, PATHFINDER 1000 PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR	G	\$8,000	\$12,500	\$15,000
9	1	VAN DORN	275H-RS-20F-LP HP SERIES	162 LOT 105	1994	#9	275 TON X 20 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, PATHFINDER 1000 PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR	G	\$8,000	\$12,500	\$15,000
10	1	VAN DORN	700H-RS-60F-CV-VV	374 LOT 41	1986	#10	700 TON X 60 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, RELAY CONTROLS (DISMANTLED AT TIME OF INSPECTION)	G	\$5,500	\$8,500	\$10,500
11	1	CINCINNATI MILACRON	MAXIMA MM72585	H44A020 0018	2005	#11	725 TON X 85 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 55.5" X 55.5" PLATEN, DAYLIGHT 81.7", CLAMP STROKE 71.9", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$150,000	\$200,000	\$235,000
12	1	CINCINNATI MILACRON	MAXIMA MM72585	H44A020 0008	2004	#12	725 TON X 85 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 55.5" X 55.5" PLATEN, DAYLIGHT 81.7", CLAMP STROKE 71.9", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1400V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$150,000	\$200,000	\$235,000
13	1	CINCINNATI MILACRON	MAXIMA MM1100179	H32A030 0018	2004	#13	1100 TON X 179 OZ. HORIZONTAL SCREW TYPE PLASTIC INJECTION MOLDER, 82.7" X 61.2" PLATEN, DBTB, DAYLIGHT 94.5", CLAMP STROKE 78.7", WITH MILACRON XTREEM ST PLC CONTROLS, M-TEK VACUUM RECEIVER, HOPPER FEED, MAGNETIC SEPARATOR, STAR AUTOMATION MDL TW-1800V-460V2 ROBOTIC UNLOADER, MDL STEC-460 VER. 2 CONTROL	G	\$300,000	\$400,000	\$450,000
14	2	MTEK	HP4-X 300 FM	D16411, D16412	N/A	N/A	DEHUMIDIFYING HOPPER DRYER. EACH VALUE 1,750 / 2,250 / 3,000	G	\$3,500	\$4,500	\$6,000
15	1	CONAIR FRANKLIN	COMPU-DRY D04A400030 0	OD1076	N/A	N/A	COMPUTERIZED DEHUMIDIFYING HOPPER DRYER	G	\$1,500	\$2,000	\$2,500

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16	1	MTEK	AP0-10	D16410	N/A	N/A	DEHUMIDIFYING HOPPER DRYER, MDL RH600 STAINLESS STEEL 600 LB CAPACITY DRY HOPPER, VACUUM RECEIVER AND STAND	G	\$2,250	\$2,750	\$3,000
17	1	MILLER	SYNCRONA VE 250 DX	LE060921	2005	N/A	250 AMP WIRE TIG WELDER, WIRE FEED, CART, TANK AND TIG RUNNER	G	\$2,000	\$2,500	\$2,750
18	3	MTEK	VP-1500	22558, 22556, 22557	N/A	N/A	15 HP VACUUM PUMPS AND (3) MDL PPF-420-90 VACUUM RECEIVERS AND ACCUMULATOR TANKS, S/N'S P1004, P1005, P1006	G	\$12,000	\$15,000	\$17,500
19	1	SYNVENTIVE	MFL-0-D-12- 00-37	04460005 12 / 514	N/A	N/A	21 KVA 14-ZONE HOT RUNNER, IPM MODULES AND CART	G	\$1,000	\$1,500	\$1,750
20	9	SYNVENTIVE	MFL-0-D-12- 00-037	04460004 55, 458, 513, 515, 370, 457, 500, 511, 519	N/A	N/A	21 KVA 12-ZONE HOT RUNNERS, IPM MODULES AND CART EACH VALUE 750 / 1,250 / 1,500	G	\$6,750	\$11,250	\$13,500
21	7	BERG	RA093A04	04076040 411, 6070411, 6060411, 6010411, 6050411, 6020411, 6030411	N/A	N/A	9 KW, 3-HP TEMPERATURE CONTROLLERS EACH VALUE 350 / 500 / 550	G	\$700	\$1,000	\$1,100
22	1	HANBANDO BALANCE INC.	BV-10A1C	B04-035	2006	N/A	CUSTOM BUILT BALANCER	G	\$5,000	\$7,000	\$12,500
23	1	LOT	LOT	LOT	LOT	N/A	ROTOGRAN PALLET HANDLING SYSTEM TO INCLUDE: ROTOGRAN VARIABLE SPEED INCLINE BELT CONVEYOR, ROTOGRAN MDL WO-2236-SP 22" X 36" 60 HP PLASTICS GRANULATOR S/N 0411143W0 (2004), (2) ROTOGRAN MDL PH1214AR 12" X 14" 20 HP PLASTICS GRANULATORS S/N'S 9904210 & 9904208 (1999), (2) ROTOGRAN MDL HP1418AR 14" X 18" 25 HP PLASTICS GRANULATORS S/N'S 9904219 & N/A, ROTOGRAN MDL PH-88-5P 8" X 10" 10 HP PLASTICS GRANULATOR S/N 0411254 (2004), (2) MTEK SILOS, STANDS & BAG HOUSE DUST ARRESTORS, ROTOGRAN DE-DUSTING BOX, (2) THORESON MCCASH 300 LB DRY HOPPERS AND STANDS, (2) CYCLONE RECEIVERS (1 NOT IN SERVICE), (4) SQUARE HOLDING SILOS WITH MTEK VACUUM LOADERS, (1) MILLTRONICS MDL SAM-20 SILO SCALE SYSTEM, (3) STEEL VERTICAL STORAGE SILOS, (2) MTEK MDL MT-32CPS CONVEYOR PACE 3 CONTROLS, S/N'S V1094 & V1095, (2) MOULD-TEK MDL VLC-1001/PS VACUUM LOADER CONTROLS S/N'S V1100 & V1108	G	\$50,000	\$100,000	\$125,000

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24	1	ATLAS COPCO	GA37FF	A1139038 4	N/A	N/A	50 HP PACKAGED WORK PLACE AIR COMPRESSOR SYSTEM	G	\$3,000	\$5,500	\$5,750	
25	1	BERG	WQ-100-2/2- 3P	W01497D -AB1- 1104	N/A	N/A	CENTRAL CHILLING SYSTEM, (1) BERG MDL TT-976-1(30) X 3(25) TOWER TANK SET S/N W01497B-E01-1104 AND BAC ROOF MOUNTED COOLING TOWER	G	\$25,000	\$35,000	\$40,000	
26	1	LOT	LOT	LOT	LOT	N/A	LOT OF MISCELLANEOUS THROUGHOUT INCLUDING BUT NOT LIMITED TO : EMI CORP. INCLINE PORTABLE PARTS RUNOUT CONVEYORS, PARTS STANDS, WORK TABLES, JET SHOP CRANE, DEWALT DOUBLE END GRINDER, TOOL EXCHANGE DRILL PRESS, HAND TOOLS, AIR HOSES, SYNVENTIVE 1 HP HYDRAULIC SYSTEMS WITH HOT RUNNER CONTROL PANEL, MISC. REPAIR AND REPLACEMENT PARTS, ETC.	G	\$17,500	\$25,000	\$30,000	
27	1	ZEISS	ECLIPSE	97110439 J/CMM19 71104306	N/A	N/A	COORDINATE MEASUREMENT MACHINE WITH RENISHAW MDL MIH PROBE	G	\$12,500	\$15,000	\$17,500	
28	1	LOT	LOT	LOT	LOT	N/A	LOT OF MISCELLANEOUS THROUGHOUT QUALITY CONTROL INCLUDING BUT NOT LIMITED TO: BARNSTEAD / THERMOLYNE 1500 BENCH TOP FURNACE, TINIUS OLSEN MP600 EXTRUSION PLASTOMETER S/N 207381, DIGITAL SCALE, GRANITE SURFACE PLATE, HEIGHT STANDS, DSC MDL HFT MELT POINT TESTER S/N 1122021252, ETC.	G	\$3,500	\$5,000	\$5,500	
29	1	LOT	LOT	LOT	LOT	N/A	LOT OF MISCELLANEOUS THROUGHOUT OFFICES INCLUDING BUT NOT LIMITED TO: MODULAR FORMICA OFFICE DESK / STORAGE SYSTEMS, STEEL FOUR DRAWER FILE CABINETS, PADDED ARM CHAIRS, PADDED SWIVEL CHAIRS, DRY ERASE BOARDS, PERSONAL COMPUTER SYSTEMS, TWO DRAWER FILES, COPY MACHINE, FAX MACHINE, CALCULATORS, CONFERENCE ROOM TABLE, CAFETERIA EQUIPMENT, WAITING AREA FURNITURE, MICROWAVE OVENS, REFRIGERATORS, FIRST AID CABINETS, STEEL LOCKERS, BREAK ROOM BOOTHS, STEEL LOCKERS, TIME CLOCK & RACKS, STORAGE UNITS, COAT RACKS, ETC.	G	\$12,500	\$17,500	\$25,000	
TOTAL									\$1,526,200	\$2,101,000	\$2,407,850	