

EXHIBIT A

AUCTION AGREEMENT

ASSET MARKETING AGREEMENT

Biditup Auction Worldwide, Inc., a California corporation (“Biditup”) is in the business of marketing and selling assets on behalf of its clients. CEP Holdings, LLC, Creative Engineered Polymer Products, LLC and Thermoplastics Acquisition, LLC, debtors and debtors-in-possession (collectively, the "Debtors") in a jointly administered chapter 11 case pending before the United States Bankruptcy Court for the Northern District of Ohio ("Bankruptcy Court"), are the owners and possessors of certain machinery, equipment and other assets located at their facilities (the “Liquidating Facilities”) listed on Exhibit A hereto, and desire to engage Biditup as their exclusive asset disposition agent to sell such assets subject to the terms provided herein. Therefore, in consideration of the covenants contained herein, Biditup and the Debtors (individually, each a "Party," and together, the "Parties") do hereby agree as follows (the "Agreement") as of November 8, 2006:

I. Engagement and Agreement to Market Assets

A. Subject to entry of the Interim Order (defined below), the Debtors hereby engage Biditup as their exclusive asset disposition agent, and Biditup hereby accepts such engagement, with respect to the Debtors’ owned assets specifically identified on Exhibit B (the "Assets"), to be attached within three (3) days following entry of the Interim Order. The Debtors have ceased operating the Assets and, during the Exclusive Period, shall maintain the Assets in substantially the same condition as existed on October 2, 2006, but for such changes to the Assets that may have occurred as a result of the Debtors' disconnection of power or other services to, or draining fluids from, the Assets; provided, that, the Letter of Credit (once delivered by Biditup to the Debtors) and any proceeds thereof may not be revoked or cancelled by, and shall not be refundable to, Biditup on account of a determination by Biditup that the condition of any of the Assets has materially changed since October 2, 2006.

II. Exclusivity and Auction Dates

A. The period of time during which Biditup shall have the exclusive right to market the Assets and offer them for sale by public auction or private sale on the Debtors’ behalf shall commence on the date of entry of the Interim Order (defined below) and conclude not later than March 9, 2007, provided, however, with respect to the Middlefield, Ohio and Bishopville, South Carolina facilities, such period shall conclude not later than seventy five (75) days following Debtors’ providing Biditup free and unfettered access to the Middlefield, Ohio facility ("Exclusive Period").

B. On or prior to December 20, 2006 ("First Auction Date"), Biditup shall conduct one or more public auctions for all Assets, other than any Assets presently located at the Debtors’ Middlefield, Ohio and Bishopville, South Carolina facilities (such Assets other than those at the Middlefield, Ohio and Bishopville, South Carolina facilities being hereinafter referred to as the “First Auction Assets”).

C. If the last “Participating or Assisting Customer” (as defined in the Debtors’ Motion dated October 4, 2006, for Order (A) Granting Authority for the Sale of Assets Pursuant to § 363(B); (B) Approving the Assumption and Assignment of Certain Executory Contracts and

Unexpired Leases in Connection with such Sale and Determining and Adjudicating Cure Amounts with respect to such Contracts and Leases Pursuant to § 365; (C) Establishing Bidding Procedures; (D) Setting Date for Auction and Hearing on Approval of Sale of Assets; and (E) Approving Form of Notice (the "Sale Motion")) has not exited the Middlefield, Ohio facility on or before January 15, 2007, (1) the face amount of the Letter of Credit described in Section IV below shall be reduced by an amount equal to \$550,000, (2) Biditup shall conduct an auction of the Assets located at the Debtors' Bishopville, South Carolina facility ("Bishopville Assets") and the Assets located at the Debtors' Middlefield, Ohio facility ("Middlefield Assets") on or before forty five (45) days following Debtors' providing Biditup free and unfettered access to the Middlefield, Ohio.

D. If the last Participating Customer or Assisting Customer has exited the Middlefield, Ohio facility on or before December 31, 2006, Biditup shall conduct an auction of the Bishopville Assets and Middlefield Assets on or before February 15, 2007.

E. The Debtors acknowledge that Biditup or its affiliated entities may be engaged to sell or market similar assets by other persons or entities, and that any such engagement shall not constitute or be deemed to be a violation of this Agreement, provided that no such other engagement shall interfere with Biditup's timely and full performance of its agreements and obligations hereunder. The Debtors agree that all inquiries regarding the sale of the Assets made to the Debtors, their representatives or their affiliates during the Exclusive Period shall be redirected to Biditup.

III. Method of Sale and Certain Covenants

A. Pursuant to this agreement, Biditup will provide the following services:

(i) prepare the Assets for sale, and arrange the Assets in a manner, which in Biditup's judgment, will maximize the Debtors' net recovery on the Assets;

(ii) provide fully qualified and experienced personnel who will sell the Assets on the Debtors' behalf "as is," "where is," and in accordance with the terms of this Agreement and the Interim Order; and

(iii) provide personnel to handle computerized accounting functions necessary to provide auction buyers with invoices and the Debtors with a complete accounting of all Assets sold at auction.

B. The parties hereto agree, and expressly acknowledge, that Biditup shall not be responsible for the removal or disposition of any environmentally hazardous chemicals, solvents or substances found in the Assets or at the Liquidating Facilities. The Debtors shall be responsible for ensuring that the Debtors possess and are in compliance with all Environmental Permits that are required for the operation of the Debtors' business and the Liquidating Facilities. As used in this Agreement, "Environmental Permits" means licenses, permits, registrations, governmental approvals, agreements and consents which are required under or are issued pursuant to Environmental Laws, and "Environmental Laws" means all federal, state and local statutes, regulations, ordinances, rules, regulations and policies, all court orders and decrees and arbitration awards, and the common law, which pertain to environmental matters or contamination of any type

whatsoever. The Debtors hereby agree to defend, indemnify and hold Biditup harmless from any and all claims, losses, damages and liabilities of any kind whatsoever which arise from or are in connection with any Environmental Laws or Environmental Permits relating to the Assets or the Facility; provided, however, that such indemnification shall not extend to any claims, losses, damages and/or liabilities of any kind arising from the gross negligence or willful misconduct of Biditup and/or its employees and/or representatives, or arising from Biditup's handling, removal or disposition of any environmentally hazardous chemicals, solvents or substances at the Liquidating Facilities without the express prior written consent of the Debtors.

C. Debtors and Biditup agree that Biditup shall not be responsible for the actions or non-actions of any riggers that remove any of the Assets, provided, that Biditup shall require evidence of insurance of any other entities' (other than Debtors) activities in the Liquidating Facilities in accordance with Biditup's terms and conditions of sale, which are substantially in the form attached hereto as Exhibit D. Biditup shall not be responsible filling any pits at any of the Liquidating Facilities. Biditup will make minor repairs to the premises of the Liquidating Facilities that are customarily performed by auctioneers after the removal of assets sold by them. In addition, Biditup shall aide the Debtors in selecting a method to remove any unsold Assets after all Assets sold at auction have been removed; provided, however, Biditup shall not be required to incur any expenses related to the removal of unsold Assets.

IV. Guaranteed Proceeds; Expenses

A. Biditup guarantees the Debtors the net sum of \$5,900,000.00 from the auction of the Assets, and to secure such guaranty:

(i) Biditup shall within three (3) business days of entry of the Interim Order (defined below), deliver to the Debtors a standby letter of credit, naming Creative Engineered Polymer Products, LLC ("CEP") as beneficiary, in the amount of \$5,900,000.00 ("Letter of Credit"), in form and substance acceptable to the Debtors and Wachovia Capital Finance Corporation (Central) ("Lender").

(ii) Biditup hereby consents to the Debtors immediately drawing upon \$5,350,000.00 of the Letter of Credit on the earlier of (a) December 20, 2006, and (b) forty-eight (48) hours prior to the commencement of the last auction of the Assets (excluding the Bishopville Assets and Middlefield Assets) conducted by Biditup pursuant to this Agreement; and

(iii) if the last Participating Customer or Assisting Customer has exited the Middlefield, Ohio facility on or before January 15, 2007, Biditup hereby consents to the Debtors immediately drawing upon \$550,000.00 of the Letter of Credit on the earlier of (a) forty-five days following Debtors providing Biditup free and unfettered access to the Middlefield, Ohio facility, or (b) forty-eight hours prior to the commencement of the auction of the Middlefield Assets by Biditup pursuant to this Agreement.

B. Once drawn by the Debtors, no amount of the Letter of Credit shall be refundable to or recoverable by Biditup, except that Biditup shall be entitled to the compensation and reimbursement described below in this Section IV.

C. From the first proceeds of the Assets (excluding the Bishopville Assets) received at public auctions or private sales conducted by Bidityup pursuant to this Agreement, Bidityup shall be entitled to retain an amount ("Bidityup Reimbursement Amount") equal to the Letter of Credit (as may be reduced pursuant to Section II(C) of this Agreement), plus \$480,000, plus one-half (1/2) of an amount equal to the actual operating expenses, for the period from January 1, 2007 to January 30, 2007, for those Liquidating Facilities at which sold First Auction Assets are removed on or before January 31, 2007. From the proceeds of the Assets (other than the Bishopville Assets) received at public auctions or private sales conducted by Bidityup pursuant to this Agreement in excess of the Bidityup Reimbursement Amount, Bidityup shall be entitled to retain 15% of each dollar of such proceeds and the Debtors shall be entitled to the remaining 85% of each dollar of such proceeds. With respect to the Bishopville Assets, Bidityup shall not retain any amounts other than its buyer's premium as set forth in Section IV(E) below.

D. The Letter of Credit may be cancelled by Bidityup if this Agreement is not approved on a final basis by the Bankruptcy Court, or if any order approving this Agreement (on an interim or final basis) is appealed by a party other than the Debtors or Bidityup; provided, however, that the Debtors may immediately terminate this Agreement and have no further obligations hereunder of any kind if Bidityup elects to cancel the Letter of Credit, except for the reimbursement of Bidityup's costs and expenses incurred as provided in the Interim Order.

E. Bidityup shall be entitled to charge and retain for its own account an industry standard buyer's premium in connection with the sale of the Assets, in the amount of 10% for bids made in person, and 14 % for bids made via the internet, with an additional 3% premium for all payments made in a method other than cash, cashier's check or money order. For purposes of clarification, the buyer's premium is a fee charged in addition to the sale price of the Assets and is paid for by the buyer. Such buyers' premium shall not be considered proceeds of the Assets for purposes of this Agreement and shall be withheld by Bidityup upon collection from the applicable buyer(s) and retained by Bidityup.

F. Bidityup shall bear its own expenses in connection with the sale of the Assets and its retention under this Agreement. During the Exclusive Period, the Debtors agree to provide Bidityup with free and unfettered access to the Liquidating Facilities at no cost to Bidityup, and during such time, all utilities services that historically have been provided to the Liquidating Facilities, at the Debtors' sole cost and expense. To the extent that Bidityup's access to the Liquidating Facilities is interrupted through no fault of its own, or the utilities or services described above discontinued for any material period of time through no fault of its own, the face amount of the Letter of Credit shall be reduced in an amount agreed to by the parties or, in the event that the parties cannot so agree, in an amount to be determined by the Bankruptcy Court based upon any actual loss in value of the Assets caused by such lack of access or utility service.

V. Representations and Covenants

A. (i) The Debtors represent and warrant to Bidityup that (a) the Debtors have all legal right and authority to sell the Assets, and (b) that the Interim Order (defined below) authorizes the Debtors to sell the Assets free and clear of all liens and encumbrances of any kind whatsoever (excluding the liens set forth on Exhibit C hereto); and (ii) the Debtors represent and warrant that (a) they have taken all necessary actions required to authorize the execution,

delivery and performance of this Agreement and the related documents contemplated hereby, and no further consent or approval is required for the Debtors to enter into and deliver the Agreement and to perform their respective obligations under the Agreement other than the Interim Order and the Application Order, and (b) other than the Interim Order and Application Order, no court order or decree of any federal, state or local governmental authority or regulatory body is in effect that would prevent or impair, or is required for the consummation of the transactions contemplated by this Agreement, and no consent of any third party which has not been obtained is required therefore.

B. Bidityup represents and warrants to the Debtors that (i) Bidityup has all legal right and authority to enter into this Agreement and perform its obligations, as contemplated hereby, (ii) Bidityup has taken all necessary actions required to authorize the execution, delivery and performance of this Agreement and the related documents contemplated hereby, and no further consent or approval is required for Bidityup to enter into and deliver the Agreement and to perform its obligations under the Agreement, and (iii) no court order or decree of any federal, state or local governmental authority or regulatory body is in effect that would prevent or impair, or is required for Bidityup 's consummation of, the transactions contemplated by this Agreement, other than the Interim Order and Application Order.

VI. Indemnification

B. The Debtors hereby agree to indemnify and hold Bidityup harmless from any and all claims by any buyer or prospective buyer of the Assets based on any of the Debtors' representations or warranties or performance hereunder. The Debtors further agree to indemnify and hold Bidityup harmless from any claims, causes of action, damages and liabilities of any kind arising from or in connection with the Debtors' breach of any material obligation under this Agreement or any inaccurate statements or representations concerning the Assets made by the Debtors to Bidityup.

C. Bidityup hereby agrees to indemnify and hold the Debtors harmless from any and all claims by any buyer or prospective buyer of the Assets based on Bidityup's breach of any of its obligations, representations or warranties hereunder and from any inaccurate statements or representations concerning the Assets made by Bidityup excluding any such inaccurate statements or representations concerning the Assets provided by the Debtors to Bidityup. Bidityup also hereby agrees to indemnify the Debtors for any damages to the Liquidating Facilities or the Assets caused by the negligent actions or omissions of Bidityup, its agents, employees or invitees (but solely in respect of invitees that Bidityup does not require to have the insurance otherwise required by this Agreement before conducting any activities at the Liquidating Facilities).

D. Notwithstanding anything to the contrary contained herein, in no event shall Bidityup be liable for any lost or anticipated profits or any incidental, exemplary, special or consequential damages and Bidityup's liability for actual damages from any cause whatsoever and, regardless of the form of the action, shall be limited to the aggregate amount of the Letter of Credit plus the commission or buyer's premium, if any, received by Bidityup under this Agreement.

VII. Insurance

A. During the Exclusive Period, the Debtors agree to (i) continue to maintain fire and other perils insurance in appropriate amounts in respect of all Assets until sold, (ii) name Bidityup as an additional insured on such policies of insurance, and (iii) provide required certificates of insurance demonstrating such with three (3) days of entry of the Interim Order.

B. During the Exclusive Period, Bidityup agrees to (i) continue to maintain during the Exclusive Period a two million dollars (\$2,000,000) general liability policy and workers compensation in amounts required by law, (ii) name the Debtors as additional insureds on such general liability policy of insurance, and (iii) provide required certificates of insurance demonstrating such with three (3) days hereof.

C. Bidityup shall also require that all buyers, riggers, and other parties that Bidityup permits to have access to the Liquidating Facilities (the "Bidityup Invitees") have liability insurance in the amount of one million dollars (\$1,000,000) to insure against damage caused to the Liquidating Facilities and Assets by such Bidityup Invitees.

VIII. General Provisions

D. Bidityup shall be permitted to implement an advertising and marketing plan with respect to the sale, including, without limitation, advertising the sale of the Assets through print media (including major newspapers, color brochures and direct mail flyers), web site promotion and electronic mail. Bidityup shall be entitled to use, the Debtors' names and similar derivations in all of its advertising and promotional activities related to this Agreement.

E. The Parties shall deal with each other fairly and in good faith so as to allow both parties to perform its duties and earn the benefits of this Agreement.

F. TECHNOLOGY DISCLAIMER: BIDITUP DOES NOT WARRANT THAT THE FUNCTIONS, FEATURES OR CONTENT CONTAINED IN ANY WEBSITE USED IN CONNECTION WITH THE SALE OF THE ASSETS, INCLUDING ANY THIRD-PARTY SOFTWARE, PRODUCTS OR OTHER MATERIALS USED IN CONNECTION WITH ANY SUCH WEBSITE, WILL BE TIMELY, SECURE, UNINTERRUPTED, OR THAT DEFECTS WILL BE CORRECTED.

G. Any correspondence or required notice shall be addressed as follows:

If to Bidityup: Bidityup Auctions Worldwide, Inc.
11426 Ventura Boulevard
Studio City, CA 91604
Attention: Steven Mattes, President

If to the Debtors: Baker & Hostetler LLP
3200 National City Center
1900 East 9th Street
Cleveland, Ohio 44114-3485
Attention: Joseph F. Hutchinson, Jr., Esq.

and

McGuire Woods
Dominion Tower
625 Liberty Avenue, 23rd Floor
Pittsburgh, Pennsylvania 15222-3142
Attention: Mark E. Freedlander, Esq.

and

Goldberg Kohn Bell Black
Rosenbloom & Moritz, Ltd.
55 East Monroe Street, Suite 3700
Chicago, IL 60603
Attention: Jeremy M. Downs, Esq.

H. The Debtors shall provide Bidityup with: (i) all reasonably requested Asset information to the extent in the Debtors' possession; and (ii) information on prospect interest and evidence of all Asset inquiries, to the extent that the Debtors have such information and evidence.

I. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without giving effect to conflict of laws provisions, except to the extent governed by the Bankruptcy Code. Any legal proceeding to enforce any right or obligation hereunder, or to otherwise resolve any dispute arising hereunder between the Parties, shall be commenced and determined by the Bankruptcy Court and any applicable court sitting in review of the Bankruptcy Court. The Parties further waive their right to a jury trial in respect of any disputes arising under or related to this Agreement, and consent to a bench trial of all such matters.

J. The Section headings used herein are for reference purposes only, and shall not in any way affect the meaning or interpretation of this Agreement.

K. This Agreement may not be transferred, assigned, pledged or hypothecated by any Party hereto without the express written consent of the other Parties, other than by operation of law.

L. This Agreement may be executed in two (2) or more counterparts, all of which taken together shall constitute one (1) instrument.

M. This Agreement contains the entire understanding of the Parties with respect to the subject matter contained herein. This Agreement supersedes all prior agreements and understandings between the Parties with respect to such subject matter.

N. This Agreement may not be changed, and any of the terms, covenants, representations, warranties and conditions cannot be waived, except pursuant to an instrument in writing signed by all Parties hereto.

O. Each Party intends that this Agreement shall not benefit or create any right or cause of action in or on behalf of any person other than the parties hereto.

IX. Bid Protections; Court Approval

A. Bidityp understands and acknowledges that this Agreement will not be subject to a bidding process and possibly higher and better offers. Therefore, Bidityp will not receive bid protections.

B. The effectiveness of this Agreement is subject to and contingent upon the entry, on or before November 9, 2006, of an order under sections 363 and/or 503 of the Bankruptcy Code substantially in the form of Exhibit C hereto (the "Interim Order"), or otherwise in form and substance acceptable to Bidityp and the Debtors, authorizing Debtors' entry into this Agreement for a limited period, which the Debtors agree to use their best efforts to obtain. In all events, the Parties shall have no further obligations under this Agreement if an order is not entered, on or before November 28, 2006, approving Debtors' application to retain Bidityp as an auctioneer, on a final basis, under sections 327 and 328 of the Bankruptcy Code, all in form and substance acceptable to Bidityp and Debtors ("Application Order"), except for the reimbursement of Bidityp's costs and expenses incurred as provided in the Interim Order. The Debtors will provide Bidityp with a copy of such pleadings prior to submission to the Bankruptcy Court and advise Bidityp of any objection or hearings pertaining to such motion. The Application Order shall also provide, inter alia, that Bidityp shall be entitled to retain all amounts due to it under this Agreement without further order of the Court or the necessity of filing any interim or final fee applications (other than a final accounting of all sales of Assets during the Exclusive Period).

X. Miscellaneous

The Parties hereto are acting as independent contractors and nothing contained herein shall be deemed to create any other type of partnership, Bidityp or other relationship. Bidityp may suspend performance during the occurrence of an "excusable delay," which shall only mean and include any delay not occasioned by the fault or negligence of Bidityp and which results from the act of God or public enemy, embargoes, floods, fires, typhoons, earthquakes, epidemics, unusually severe weather, delays of similar nature or governmental actions that would be direct and material impediments to the performance of Bidityp's obligations hereunder. In the event of such an excusable delay, the time for performance of the affected obligation of Bidityp shall be extended for a period equivalent to the period of such delay, interruption or prevention.

* * *

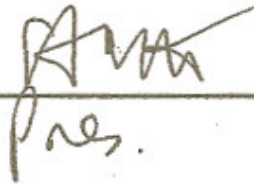
IN WITNESS WHEREOF, the Parties hereto have duly executed this Agreement as of the date written below.

CEP HOLDINGS, LLC, CREATIVE
ENGINEERED POLYMER PRODUCTS,
LLC and THERMOPLASTICS
ACQUISITION, LLC, as Debtors

BIDITUP AUCTION WORLDWIDE, INC., as
Auctioneer



BY: *CEO*
THEIR:



By:
Its:

EXHIBIT A

Liquidating Facilities

For purposes of the attached Asset Marketing Agreement, the “Liquidating Facilities” shall include all of the following facilities of Debtors:

Canton, Ohio (3131 Columbus Road, NE, Canton, OH 44705)
Middlefield, Ohio (15332 Old State Road, Middlefield, OH 440602)
Crestline, Ohio (900 South Wiley Road, Crestline, OH 44827)
Vandalia, Ohio (985 Falls Creek Drive, Vandalia, OH 45377)
Bishopville, South Carolina (15 Myrtle Drive, Bishopville, SC 29010)
Lapeer, Michigan (290 McCormick St., Lapeer, MI 48446)
Belleville, Michigan (8707 Samuel Barton Drive, Belleville, MI 48111)

EXHIBIT B

Assets

For purposes of the attached Asset Marketing Agreement, the “Assets” shall include all of the following to the extent owned by the Debtors and located at any of the Liquidating Facilities including the following:

[Asset list to be attached within three (3) days following entry of the Interim Order]

EXHIBIT C

Interim Order

(See attached)

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

----- X
In re: :
: Case No. 06-51848
CEP HOLDINGS, LLC, et al.,¹ : (Jointly Administered)
: :
Debtors. : Chapter 11
: :
: Honorable Marilyn Shea-Stonum
----- X

**ORDER AUTHORIZING (A) AUCTIONS OF
LIQUIDATING FACILITIES, (B) SALE OF ASSETS FREE AND
CLEAR OF ALL CLAIMS, LIENS AND ENCUMBRANCES, AND (C) DEBTORS'
ENTRY INTO AN ASSET MARKETING AGREEMENT ON AN INTERIM BASIS**

Upon the motion, dated October 4, 2006, of the above captioned debtors and debtors-in-possession for an for Order (A) Granting Authority for the Sale of Assets Pursuant to § 363(B); (B) Approving the Assumption and Assignment of Certain Executory Contracts and

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

Unexpired Leases in Connection with such Sale and Determining and Adjudicating Cure Amounts with respect to such Contracts and Leases Pursuant to § 365; (C) Establishing Bidding Procedures; (D) Setting Date for Auction and Hearing on Approval of Sale of Assets; and (E) Approving Form of Notice (the “**Sale Motion**”);² and the Court having reviewed the Sale Motion and having heard evidence presented by the Debtors regarding the relief requested in the Sale Motion at a hearing before the Court held on October 24, 2006 and on November 7, 2006 (the “**Hearings**”); and the Court finding that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. §157(b)(2), (c) venue of this Chapter 11 case in this district is proper pursuant to 28 U.S.C. §§1408 and 1409, and (d) service and notice of the Sale Motion and of the Hearing was good and sufficient under the circumstances; and the Court having further determined that the legal and factual basis set forth in the Sale Motion and on the record at the Hearing establish just cause for the relief granted herein; and it appearing that the relief requested in the Sale Motion, as modified by this Order, is in the best interest of the Debtors’ estates, their creditors and other parties in interest.

IT IS HEREBY FOUND AND DETERMINED THAT:

A. The Sale Motion involves the proposed sale of substantially all of the assets of the Debtors (collectively, the “**Assets**”) located at the following facilities (collectively, the “**Liquidating Facilities**”): Vandalia, Ohio, Bishopville, South Carolina, Crestline, Ohio, Canton, Ohio, Lapeer, Michigan, Bellville, Michigan and Middlefield, Ohio.

B. Given Debtors’ financial condition, a prompt sale of the Assets is critical in order to maximize value of the Assets for the Debtors’ estates.

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

C. Debtors have demonstrated a compelling and sound business justification for authorizing the sale of the Assets by the Auctioneer (as defined below) pursuant to the Liquidating Facility Procedures (defined below). The Liquidating Facility Procedures are fair, reasonable and appropriate, and are designed to maximize the recovery on the Assets.

D. Debtors have filed an application for authority to employ (the “**Application**”) Biditup Auctions Worldwide, Inc., a California corporation, and a nationally recognized liquidator and auctioneer (the “**Auctioneer**”) of industrial machinery, as the auctioneer and liquidator with respect all Liquidating Facilities, and shall seek authority to sell the Assets, all as more fully set forth in that certain Asset Marketing Agreement between the Auctioneer and the Debtors attached hereto as Exhibit A (“**Asset Marketing Agreement**”).

IT IS HEREBY ORDERED THAT:

1. The Sale Motion is granted in part solely as set forth below.
2. The following procedures (the “**Liquidating Facility Procedures**”) with respect to Liquidating Facilities are hereby approved:
 - a. Pursuant to Bankruptcy Code §§ 327 and 328, Debtors are authorized to retain the Auctioneer and enter into the Asset Marketing Agreement on an interim basis, subject to final approval of the Application;
 - b. Except for those sales of machinery and equipment at Liquidating Facilities which are the subject of a separate sale motion or which are purchased by the Participating Customers pursuant any Equipment Purchase Option approved in the Financing Order, all Assets will be liquidated and sold by the Auctioneer, subject to the terms of the Asset Marketing Agreement;
 - c. Upon entry of this Order, Auctioneer will commence preparation for a liquidation auction of each Liquidating Facility. With respect to each Liquidating Facility, each auction will be deemed a “**Liquidating Facility Auction**” and collectively the “**Liquidating Facility Auctions**;”
 - d. On or before December 20, 2006, the Liquidating Facility Auctions at the following plants will be conducted, and the sold Assets shall be removed therefrom at the sole expense of the respective purchasers on or before March 9, 2007: Vandalia, Ohio; Crestline, Ohio; Canton, Ohio; Lapeer, Michigan; and Bellville, Michigan;