

**EXHIBIT B**

DECLARATION

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

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In re: : Case No. 06-51848  
: (Jointly Administered)  
CEP HOLDINGS, LLC, et al.,<sup>1</sup> :  
: Chapter 11  
Debtors. :  
: Honorable Marilyn Shea-Stonum  
:  
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**DECLARATION OF STEVEN MATTES  
IN SUPPORT OF THE APPLICATION OF DEBTORS AND  
DEBTORS IN POSSESSION, PURSUANT TO SECTIONS 327(a), 328 AND  
330 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 6005,  
FOR ENTRY OF INTERIM AND FINAL ORDERS AUTHORIZING THEM  
TO EMPLOY BIDITUP AUCTIONS WORLDWIDE, INC. AS AUCTIONEER**

Steven Mattes hereby declares under penalty of perjury:

1. I am President at Bidityup Auctions Worldwide Inc. (the “**Auctioneer**”), which maintains an office at 11426 Ventura Blvd., 2nd Floor, Studio City, California 91604. I submit this declaration (the “**Declaration**”) in support of the *Application of Debtors and Debtors in Possession, Pursuant to Sections 327(a), 328 and 330 of the Bankruptcy Code and Bankruptcy Rule 6005, for Entry of Interim and Final Orders Authorizing Them to Employ Bidityup Auctions Worldwide, Inc. as Auctioneer* (the “**Application**”),<sup>2</sup> filed contemporaneously herewith by the Debtors. Except as otherwise indicated, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

<sup>1</sup> The Debtors are: CEP Holdings, LLC, Creative Engineered Polymer Products, LLC and Thermoplastics Acquisition, LLC.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

## QUALIFICATIONS

2. Biditup Auctions Worldwide, Inc. (“**Biditup**”) is well qualified to liquidate the Sales Assets at the Debtors’ Closing Facilities. Biditup is a global leader in the asset conversion and realization business and a provider of a full and comprehensive range of auction, real estate and appraisal services to industrial, commercial, technology and other select markets. Biditup has two primary operating divisions including (a) auctions and liquidations and (b) valuations and appraisals serving both capital asset and real property markets. Biditup also has enhanced its traditional services by embracing the use of technology, including the use of live Internet, or BidCast, webcast, auctions and online Internet auctions in order to expand the scope of potential buyers for our asset realization business and to facilitate auction transactions. Biditup engages in auctions and liquidations as principal, guarantor and commissioned auctioneer.

3. Since 1977, I have participated in over 2,000 public auctions and sold several billion dollars worth of assets. Annually, Biditup holds more than 100 auctions with the total annual proceeds averaging over \$100 million dollars.

4. Biditup is willing and able to assist the Debtors in the sale of the Sales Assets at the Closing Facilities pursuant to the terms of the Auction Agreement.

## DISINTERESTEDNESS

5. To the best of my knowledge, information and belief, Biditup does not hold or represent any interest adverse to the Debtors’ estates and is a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

6. To the best of my knowledge, information and belief, the employees of Biditup do not have any connection with the Debtors or their affiliates, their creditors, their estates, any United States District Judge or United States Bankruptcy Judge for the Northern District of Ohio,

the United States Trustee or any person employed in the office of the United States Trustee for Region 9, or any other party in interest, or their respective attorneys and accountants.

7. To the best of my knowledge, information and belief, Biditup is not a creditor, an equity security holder or an insider of the Debtors.

8. To the best of my knowledge, information and belief, no employee of Biditup is or was within two years before the Petition Date, a director, officer, or employee of the Debtors.

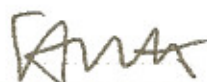
9. To the best of my knowledge, information and belief, Biditup does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

#### COMPENSATION

10. Other than as set forth in the Auction Agreement, no arrangement is proposed between the Debtors and Biditup for compensation to be paid in these Cases.

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

Date: November 8, 2006.



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Steven Mattes

STEVEN MATTES OHIO LICENSE # 2005000217  
BIDITUP AUCTION FIRM OHIO LICENSE # 2005000218