

IBM

FILED

Two Lincoln Centre
Oakbrook Terrace, IL 60181

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U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
AKRON

November 13, 2006

**Clerk of the Court
United States Bankruptcy Court
Northern District of Ohio
455 Federal Bilding
2 South Main Street
Akron, Ohio 44308**

**SUBJECT: CEP Holdings, LLC, et. al.
Case No: ~~06-54848~~ - 51848**

Gentlemen:

Enclosed, in the above proceedings, is IBM Credit, LLC Proof of Claim (with attached statement of account) in the sum of \$ 34,317.00.

Would you please affix the assigned claim number and return one stamped copy of this Proof of Claim to my attention.

We would appreciate your sending all future notices pertaining to our Proof of Claim to:

**Mrs. Beverly Shideler
International Business Machines Corporation
Two Lincoln Centre
Oakbrook Terrace, Illinois 60181**

Very truly yours,

B. H. Shideler

**B. H. Shideler
National Bankruptcy/Litigation Coordinator
Customer Relationship Centers-Central
BS8399**

Enclosures