

EXHIBIT A

**CEP Products and Thermoplastics
Employee Performance Bonus Plan
Payout Summary
as of November 21, 2006**

<u>Employee Level</u>	Amount Approved	Earned Amount - Payment 1		
		Total	Customer Funded	Wachovia Funded
Tier 1	\$ 200,000	\$ 50,000		\$ 50,000
Tier 1a	465,000	264,643	264,643	
Tier 2 & 3	108,000	107,327	107,327	
Tier 4	500,000	489,339	489,339	
Total	\$ 1,273,000	\$ 911,310	\$ 861,310	\$ 50,000

**CEP Performance Bonus Plan
Executive - Tier 1a Employees**

Location	Name		Position	Month 1 BONUS	Month 2 BONUS	TOTAL BONUS	Status	% Earned	Earned Bonus
	Last	First							
Tier 1a									
AKRON	JAMES	VAN TIEM	Chairman				Active		Note B
AKRON	JOSEPH	MALLAK	CEO & President				Active		Note B
AKRON	TUCKER	MARKSHALL	DIR. M&A	\$150,000 to be allocated (Note A)			Active	100.00%	50,000
LIVONIA	BRUCE A	FASSETT	EVP Customers/Sales	25,000	25,000	50,000	Active		Note B
Total				\$ 200,000					\$ 50,000

Note A - The \$50K to Tucker Marshall was to be funded by Wachovia from the sale proceeds of the Vandalia Assets

Tier 1a									
AKRON	DAVID	DICK	SVP Operations	37,500	37,500	75,000	Active	98.02%	Note B
LIVONIA	DAVID W	ULRICH	Dir. Sales	7,500	7,500	15,000	Active	98.02%	14,702
AKRON	CINDY A	BRUMBAUGH	Dir. H.R.	12,500	12,500	25,000	Active	98.02%	Note B
AKRON	WARREN	KNIPPLE	CFO	10,000	10,000	20,000	Active	98.02%	Note B
AKRON	ROBERT E	POYNTER	VP Purchasing	25,000	25,000	50,000	Active	98.02%	Note B
AKRON	GEORGE	PUCCI	SVP Quality & Lean	12,500	12,500	25,000	Active	98.02%	Note B
LIVONIA	MARK	SYMONIK	Dir. Engineering	7,500	7,500	15,000	Active	98.02%	14,702
AKRON	DARLENE	HART	Corporate Controller	7,500	7,500	15,000	Left 11/15	98.02%	14,702
BELLEVILLE	WILLIAM K	WAHL	Plant Manager	12,500	12,500	25,000	Active	98.02%	24,504
BISHOPVILLE	STEVE	PALMER	Plant Manager	12,500	12,500	25,000	Active	98.02%	24,504
CANTON	JOHN D	KRAUS	Plant Manager	12,500	12,500	25,000	Active	98.02%	24,504
CRESTLINE	JEFFREY W	STACK	Plant Manager	12,500	12,500	25,000	Left 11/01	98.02%	24,504
LAPEER	WILLIAM J	WRIGHT	Plant Manager	12,500	12,500	25,000	Left 11/01	98.02%	24,504
MEXICO	HUMBERTO	TRAVINO	Managing Director	12,500	12,500	25,000	Active	98.02%	24,504
MIDDLEFIELD	ROBERT A	ROHARIK	Plant Manager	12,500	12,500	25,000	Active	98.02%	24,504
TUSCALOOSA	JEFFREY E	NORRIS	Plant Manager	12,500	12,500	25,000	Active	98.02%	24,504
VANDALIA	DANIEL	BEVIER	Plant Manager	12,500	12,500	25,000	Active	98.02%	24,504
TOTAL				\$ 232,500		\$ 232,500			\$ 264,643

Note B - Not approved by the Courts for Payment - Payment is still under review.

**CEP Products and Thermoplastics
Performance Bonus Plan
Tier 2 & 3 Employees**

Location	Name		Position	Original Bonus	Revised Bonus	Status	% Earned	Earned Bonus
	Last	First						
AKRON	LAJRA	NOLD	Exec. Asst.	7,500	7,500	Leaving 12/1	98.02%	7,351
AKRON	SHIELA	LEWIS	Purchasing Spec	5,000	5,000	Left 11/01	98.02%	4,901
AKRON	TODD	DREISBACH	Purchasing Manager	5,000	7,500	Active	98.02%	7,351
AKRON	STEVEN	BOYD	Operations Controller	10,000	7,500	Active	98.02%	7,351
AKRON	SUSAN	COOK	AVR Coordinator	3,000	3,000	Active	98.02%	2,940
AKRON	SHELLY	DICROSS	AVR Manager	3,000	3,000	Left 10/31	98.02%	2,940
AKRON	VIKAS	SAINI	Accountant	7,500	7,500	Leaving 12/1	98.02%	7,351
AKRON	DEBBIE	CIRINCIONE	AVP	2,500	3,000	Active	98.02%	2,940
AKRON	MARY	DAVIS	AVP	2,500	2,500	Left 11/17	98.02%	2,450
AKRON	SUSIE	HALETT	AVR Credit Coord.	2,500	4,000	Active	98.02%	3,921
AKRON	ANN	BROCKER	AVP Manager	6,000	10,000	Active	98.02%	9,802
AKRON	KATHRYN	MITCHELL	Director Info. Serv.	10,000	7,000	Leaving 12/1	98.02%	6,861
AKRON	TERRENCE	ZAGAR	Tech Serv. Manager	6,000	6,000	Active	98.02%	5,881
AKRON	PAYNE	DOUGLAS	Quality Manager	7,500	7,000	Left 11/15	98.02%	6,861
LIVONIA	MARK	BURROWS	Dir. Program Mgt.	7,500	7,000	Active	98.02%	6,861
LIVONIA	GARY	SKRYPEC	Manager Tooling	7,500	7,000	Active	98.02%	6,861
LIVONIA	FRANK	SCHROTH	Program Manager	5,000	5,000	Active	98.02%	4,901
LIVONIA	ALEX	IVANIC	CAD	5,000	5,000	Active	98.02%	4,901
LIVONIA	STEPHEN	RINGE	CAD	5,000	5,000	Active	98.02%	4,901
				<u>\$ 108,000.00</u>	<u>\$ 109,500.00</u>			<u>\$ 107,327</u>

**CEP Products and Thermoplastics
Performance Bonus Plan
Tier 4 Employees**

Location	Name		Position	Original Bonus	Approved Bonus		Earned %		Earned Bonus	Original
	Last	First					Performance	Time		
CANTON	KEVIN	EDWARDS	Engineering Supv.	\$ 12,000	\$ 12,000	10/31	100%	100%	12,000	
CANTON	LORENA	EAGLETON	HR Manager	12,000	12,000	Active	100%	100%	12,000	
CANTON	MICHAEL	HOSTETTLER	Plant Accountant	8,000	8,000	Active	100%	100%	8,000	
CANTON	ROBERT	LEE	Manuf. Manager	6,000	6,000	Active	100%	100%	6,000	
CANTON	TIMOTHY	BRUMBAUGH	Maint. Supv.	12,000	12,000	Active	100%	100%	12,000	
CANTON	JEFFREY	SZINK	Manuf. Engineer	5,000	5,000	10/31	100%	100%	5,000	
CANTON	MICHAEL	SARDONE	Manuf. Supv.	5,000	5,000	10/31	100%	100%	5,000	
CANTON	KEN	NORTH	Manuf. Supv.	5,000	5,000	10/31	100%	100%	5,000	
CANTON	RALPH	FARMER	Manuf. Supv.	5,000	5,000	10/31	100%	100%	5,000	
CANTON	KENNETH	BERTRAM	Project Engineer	5,000	5,000	10/31	100%	100%	5,000	
CANTON	RONALD	CINDIA	Process Engineer	5,000	5,000	10/31	100%	100%	5,000	
CANTON	KEN	NOH	Prod. Control Supv.	5,000	5,000	10/31	100%	100%	5,000	
CANTON	TIMOTHY	SNOW	Quality Manager	8,000	-	Resigned	100%	100%	-	8000
CRESTLINE	ROBERT	MILLS	Extrusion Supv.	8,000	8,000	Active	100%	100%	8,000	
CRESTLINE	RAYMOND	KEKLER	Supv. Molding	8,000	8,000	Active	100%	100%	8,000	
CRESTLINE	JOSEPH	BILLOTTE	Supv. Engin/Maint	8,000	8,000	Active	100%	100%	8,000	
CRESTLINE	WILLIAM	TESSO	Engineer	8,000	8,000	Left 11/15	100%	100%	8,000	
CRESTLINE	GERALD	SCHARDT	Controller	8,000	8,000	Active	100%	100%	8,000	
CRESTLINE	BONNIE	KIPP	Process Control	5,000	5,000	Active	100%	100%	5,000	
CRESTLINE	KAREN	SHENBERGER	HR Manager	6,000	6,000	Active	100%	100%	6,000	
CRESTLINE	DAWN	SNYDER	Shipping Supv.	5,000	5,000	Active	100%	100%	5,000	
CRESTLINE	JODIE	TURNER	Buyer	5,000	5,000	Left 11/15	100%	100%	5,000	
MIDDLEFIELD	BRIAN	THORNBURG	Manuf. Manager	10,000	10,000	Left 11/17	92.9%	100%	9,286	
MIDDLEFIELD	GREGORY	ROMANCHOK	Controller	8,000	8,000	Active	92.9%	100%	7,429	
MIDDLEFIELD	RICHARD	NEWSOME	Eng/Maint Supv.	8,000	8,000	Active	92.9%	100%	7,429	
MIDDLEFIELD	PHILIP	KRAMER	Tech Serv. Engineer	5,000	5,000	Active	92.9%	100%	4,643	
MIDDLEFIELD	DAVID	WINTERS	Manuf. Supv.	5,000	5,000	Active	92.9%	100%	4,643	
MIDDLEFIELD	LARRY	ROOT	Manuf. Supv.	5,000	5,000	Left 11/10	92.9%	100%	4,643	
MIDDLEFIELD	WILMA	POST	Manuf. Supv.	5,000	5,000	Active	92.9%	100%	4,643	
MIDDLEFIELD	PATRICIA	MARKER	Shipping Supv.	5,000	5,000	Active	92.9%	100%	4,643	
MIDDLEFIELD	SCHWENDEMAN	RUSSELL	Tool/set Supv.	5,000	5,000	Active	92.9%	100%	4,643	
MIDDLEFIELD	JAMES	SWARTZ	Quality Manager	8,000	8,000	Active	92.9%	100%	7,429	
MIDDLEFIELD	June	Olson		-	4,000	Active	92.9%	100%	3,714	0
LAPEER	BRUCE	TAYLOR	Controller	8,000	8,000	11/27	100%	100%	8,000	
LAPEER	ELAINE	CHANEY	HR Manager	8,000	8,000	Active	100%	100%	8,000	
LAPEER	STREASICK	MARTIN	Tooling Eng.	5,000	5,000	10/10	100%	50%	2,500	
LAPEER	SHARRON	PESHA	Manuf. Supv.	5,000	5,000	10/31	100%	100%	5,000	
LAPEER	KRAIG	MCINALLY	Manuf. Supv.	5,000	5,000	Active	100%	100%	5,000	
LAPEER	DONALD	WILLIAMS	Manuf. Supv.	5,000	5,000	10/31	100%	100%	5,000	
LAPEER	SHAFER	ELIZABETH	Material Mgr.	8,000	8,000	11/09	100%	100%	8,000	
LAPEER	JODI	MCMLLAN	Quality Manager	5,000	8,000	10/31	100%	100%	8,000	5000
TUSCALOOSA	MARTIN	STEVEN	Process Engineer	8,000	8,000	Active	92.9%	100%	7,429	
TUSCALOOSA	KEVIN	CHAMBERS	Mfg. Eng/Prog Mgr.	10,000	10,000	Active	92.9%	100%	9,286	
TUSCALOOSA	DANNY	POSEY	Shipping Supv.	5,000	5,000	Active	92.9%	100%	4,643	
TUSCALOOSA	ANNIE	DANIELS	Manuf. Supv.	5,000	5,000	Active	92.9%	100%	4,643	
TUSCALOOSA	HOMER	PATTERSON	Manuf. Supv.	5,000	5,000	Active	92.9%	100%	4,643	
TUSCALOOSA	MICHAEL	KEMP	Manuf. Supv.	5,000	9,000	Active	92.9%	100%	8,357	5000
TUSCALOOSA	SUSAN	RAINEY	Project Engineer	5,000	5,000	Active	92.9%	100%	4,643	
TUSCALOOSA	ELMIRA	TIDWELL	Project Engineer	5,000	5,000	Active	92.9%	100%	4,643	
TUSCALOOSA	CARMELITA	CALUAG	Quality Engineer	5,000	5,000	Active	92.9%	100%	4,643	
TUSCALOOSA	DARREN	HAWK	CMM	4,000	4,000	Active	92.9%	100%	3,714	
TUSCALOOSA	ERIC	WHITE	Quality Manager	8,000	4,000	Active	92.9%	100%	3,714	8000
TUSCALOOSA	Andy	Stout		-	4,000	Active	92.9%	100%	3,714	0
BELLEVILLE	KEITH	BUYCK	Manuf. Supv.	5,000	5,000	Active	100%	100%	5,000	
BELLEVILLE	STEPHEN	MALGAY	Manuf. Supv.	5,000	5,000	Active	100%	100%	5,000	
BELLEVILLE	THOMAS	JABLONSKI	Manuf. Supv.	5,000	5,000	10/31	100%	100%	5,000	
BELLEVILLE	MELANIE	LIMBERG	Quality Manager	5,000	5,000	10/31	100%	100%	5,000	
BELLEVILLE	THOMAS	ATTON	Manuf. Engineer	12,000	12,000	Active	100%	100%	12,000	
BELLEVILLE	MARIA	MCKINNEY	Engineer	7,000	7,000	10/31	100%	100%	7,000	
BELLEVILLE	MICHAEL	LORENZ	Controller	8,000	8,000	Active	100%	100%	8,000	
BELLEVILLE	KAREN	BOGGS	Quality Engineer	6,000	6,000	10/31	100%	100%	6,000	
BELLEVILLE	THERESA	WHITFIELD	Quality Supervisor	5,000	5,000	Active	100%	100%	5,000	
BELLEVILLE	WENDY	MOORE	Material Mgr.	8,000	8,000	11/10	100%	100%	8,000	
BELLEVILLE	ED	BONDERENKA	Maint Super	-	6,000	Active	100%	100%	6,000	0
BELLEVILLE	MIKE	SANTAMOUR	Process Tech	-	4,000	10/31	100%	100%	4,000	0
VANDALIA	ANDREA	HOWELL	HR Representative	5,000	5,000	11/07	96.4%	100%	4,821	
VANDALIA	CATHERINE	BORTON	Accountant	4,000	4,000	Active	96.4%	100%	3,857	
VANDALIA	STEPHEN	NEWBAUER	Maintenance Leader	5,000	5,000	Active	96.4%	100%	4,821	
VANDALIA	CODY	WARREN	Engineer	5,000	5,000	11/03	96.4%	100%	4,821	
VANDALIA	DONALD	CHASON	Operations lead	5,000	5,000	10/13	96.4%	50%	2,411	
VANDALIA	CHRISTINE	LIPPERT	Quality Manager	12,000	12,000	10/15	96.4%	50%	5,786	12000
VANDALIA	DANIEL	OZIO	Manuf. Mgr.	8,000	10,000	Active	96.4%	100%	9,643	8000
VANDALIA	DAVID	BALTER	Engineer	8,000	8,000	11/03	96.4%	100%	7,714	
VANDALIA	CHRISTINE	HESS	Quality Engineer	5,000	-	Resigned	96.4%	100%	-	5000
VANDALIA	BARBARA	MORAN	Tech Analyst	8,000	8,000	11/03	96.4%	100%	7,714	
VANDALIA	CAHTERINE	COX	Controller	12,000	12,000	Active	96.4%	100%	11,571	
VANDALIA	LAURA	LAWSON	Accountant	4,000	4,000	11/03	96.4%	100%	3,857	
VANDALIA	MARK	REYNOLDS	Planner Spec.	5,000	5,000	Active	96.4%	100%	4,821	
VANDALIA	Patricia	Pickrell	Customer Service	-	4,000	11/03	96.4%	100%	3,857	0
VANDALIA	Phyllis	Lenz	Quality	-	4,000	10/20	96.4%	50%	1,929	0
BISHOPVILLE	JAMES	SHIRELY	Project Engineer	6,000	6,000	10/20	100%	50%	3,000	
BISHOPVILLE	LARRY	SHEEN	Operations Manager	10,000	10,000	Active	100%	100%	10,000	
				<u>\$ 500,000</u>	<u>\$ 518,000</u>				<u>\$ 489,339</u>	

CEP Products
Calculation of Performance Bonus
Based on Sales Levels at each plant

	Calculation of Projected DIP Sales										Sales % to adjust total for Remaining Customers	Adjusted DIP Period Sales	Actual Production Sales	% Actual to Adjusted DIP Sales	Bonus Earned	
	September Sales Budget					October Sales Budget										Sales Budget 9/21 - 10/31
	Month	Daily	Days in Sept	9/21 - 9/30	October Sales Budget	October Sales Budget	Sales Budget 9/21 - 10/31									
Belleville	2,108,875	105,444	7	738,106	2,053,079	2,791,185	97%	2,710,241	3,343,133	123%	100%					
Bishopville	690,754	34,538	7	241,764	745,680	987,444	100%	987,444	1,036,475	105%	100%					
Canton	1,084,976	54,249	7	379,742	1,174,630	1,534,372	54%	835,572	1,610,674	193%	100%					
Chihuahua	2,214,478	110,724	7	775,067	2,221,415	2,996,482	78%	2,352,183	3,367,281	143%	100%					
Crestline	2,148,981	107,449	7	752,144	2,310,461	3,062,604	41%	1,252,519	1,756,166	140%	100%					
Lapeer	1,938,655	96,933	7	678,529	2,020,254	2,698,783	47%	1,276,019	2,317,168	182%	100%					
Middlefield	1,410,500	70,525	7	493,675	1,427,000	1,920,675	55%	1,247,193	1,661,916	133%	100%					
Tuscaloosa	2,855,340	142,767	7	999,369	2,433,239	3,432,608	76%	2,608,757	2,750,684	105%	100%					
Vandalia	1,156,229	57,811	7	404,680	1,100,893	1,505,573	73%	1,103,566	1,997,557	181%	100%					
Total	15,608,788	780,439		5,463,076	15,486,650	20,949,726		14,373,494	19,841,054	95%						

20

Calculation based on Production days

	Days in DIP Period	Days with Production Issues	% Bonus Earned
Belleville	28	0	100.0%
Bishopville	28	0	100.0%
Canton	28	0	100.0%
Chihuahua	28	0	100.0%
Crestline	28	0	100.0%
Lapeer	28	0	100.0%
Middlefield	28	2	92.9%
Tuscaloosa	28	2	92.9%
Vandalia	28	1	96.4%
Total	252	5	98.0%